

**Report on
Liquidated and Delinquent
Accounts Receivable**

June 30, 2021



**Legislative Fiscal Office
February 2022**

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This Legislative Fiscal Office report on liquidated and delinquent accounts is a statutorily required report made annually by the beginning of February 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 both the agency and the debtor know the past due amount, and where full payment has not been made within a reasonable or specified period. Appendix H is a document provided by the Department of Administrative Services, Statewide Accounts Receivable Management to explain the procedural changes between FY 2020 and FY 2021.

RESULTS OF REPORTING

This report accounts for 122 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 2021		
	<u>Number</u>	<u>%</u>
Agencies reporting no accounts	47	39%
Agencies reporting active accounts	75	61%
Exempt agencies not reporting	0	0%
Agencies that did not report	0	0%
Total	122	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
June 30, 2021**

	Accounts	Value
1. Beginning Balance	2,083,521	\$3,544,274,877
2. Additions:	390,302	\$981,605,321
3. Collections:	0	-\$434,224,521
4. Accounts Closed:	-317,024	\$0
5. Write-Offs:	-25,951	-\$76,629,277
6. Adjustments:	0	-\$377,793,519
7. Reversals:	-26,386	-\$195,799,936
8. Ending Balance	2,104,460	\$3,441,432,945

Only the dollar amounts of collections and adjustments are reported because changes in the balance resulting from collections and adjustments are made on accounts that are still open, closed, or subsequently written off. Similarly, only the number of accounts that were closed is reported. Reversals are previously reported as liquidated and delinquent but have now changed status. This is most common when a once 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:

- The number of liquidated and delinquent accounts has increased by 20,939 (1.0%) since the previous reporting period, and the total *value* of funds decreased by \$102.8 million (2.9%).
- The ending balances resulted in an *average* account balance at the end of the 2021 reporting year of \$1,634.76, which is a decrease of \$65.80 per account (3.9%) 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 2021

Agency	Accounts	Total Outstanding	Average Account
Oregon Business Development Department	19	\$1,945,601	\$102,400
State Lands, Department of	14	\$792,807	\$56,629
Accountancy, State Board of	25	\$946,653	\$37,866
Mortuary and Cemetary Board	21	\$709,798	\$33,800
Chiropractic Examiners, Board of	15	\$465,559	\$31,037
Lottery Commission, Oregon State	11	\$339,551	\$30,868
Tax Practitioners, State Board of	8	\$245,367	\$30,671
Forestry, Department of	517	\$9,750,707	\$18,860
Dentistry, Board of	2	\$33,977	\$16,989
Appraiser Certification And Lic. Board	18	\$304,123	\$16,896

Six agencies with high average account values are professional licensing boards. These agencies hold a relatively small number of accounts with high balances typically resulting from civil penalties and fines assessed against licensees. In some cases, collection on these accounts can be challenging, 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, \$5.3 million (54.4%) are exempt due to being owed by various government entities.

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

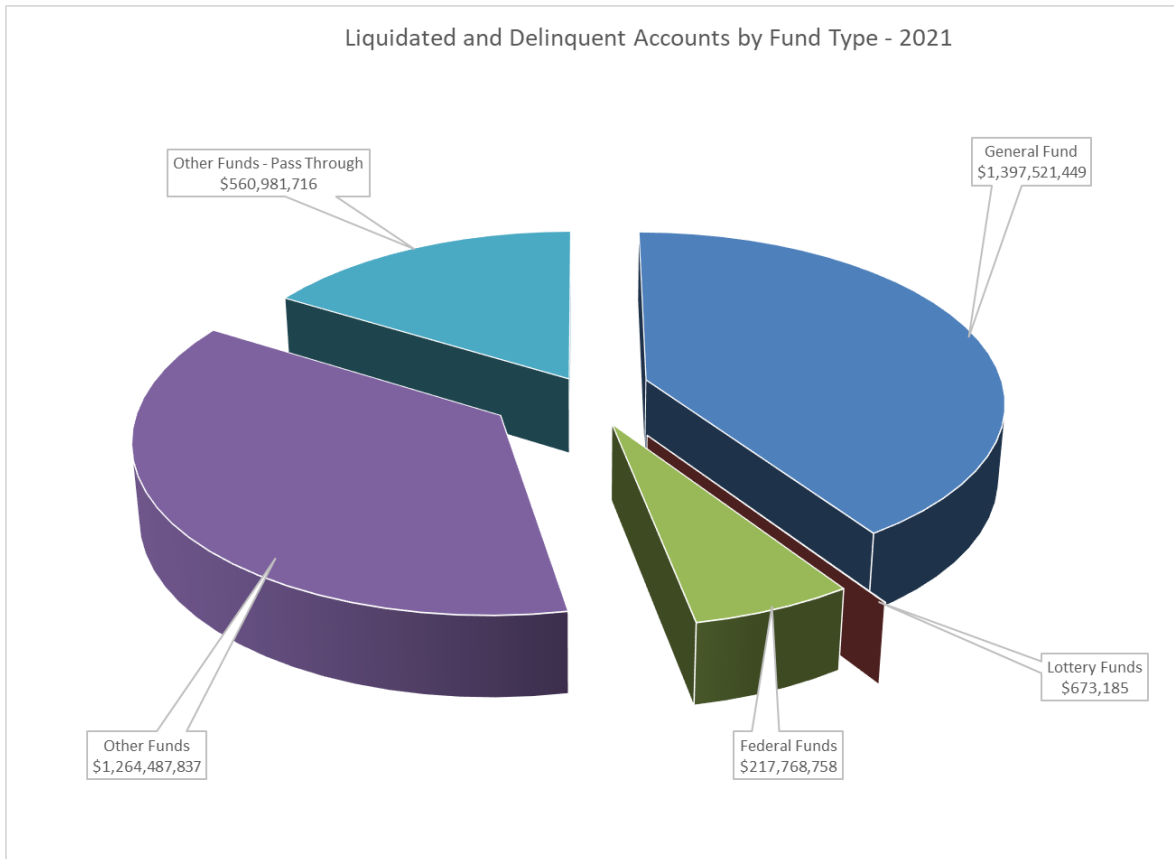
Top Ten Agencies by Total Receivables Outstanding 2021			
<u>Agency</u>	<u>Accounts</u>	<u>Total Outstanding</u>	<u>Average Account</u>
Judicial Department	1,498,305	\$1,709,104,694	\$1,141
Revenue, Department of	253,328	\$825,968,930	\$3,260
Justice Department	49,358	\$342,867,339	\$6,947
Employment Department	58,932	\$170,483,813	\$2,893
Consumer & Business Services, Dept. of	14,873	\$124,589,039	\$8,377
Oregon Health And Sciences University	125,950	\$44,530,488	\$354
Human Services, Department of	10,866	\$31,535,330	\$2,902
Transportation, Department of	4,927	\$24,239,218	\$4,920
Public Employees Retirement System	10,073	\$20,549,861	\$2,040
Oregon Health Authority	3,187	\$19,822,169	\$6,220

In terms of total liquidated and delinquent account values, the top agencies tend to provide services to a large percentage of the public. The first two agencies, the Judicial Department and the Department of Revenue account for \$2.5 billion of the \$3.4 billion (73.7%) total outstanding of the total value of accounts reported, approximately the same as the prior year’s report. The top ten agencies combined account for \$3.3 billion (96.3%) of the \$3.4 billion total.

The Judicial Department (OJD) accounts for 49.7% 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 collects 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 cannot 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 can be extended for an additional ten years in some cases.

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 2021 are \$1.4 billion, a 4.5% increase over General Fund debts reported by agencies in 2020. A portion of the funds in the Criminal Fine Account is 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 \$1.38 billion (98.5%) of the total.

The table below shows that 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	228,796	\$790,280,387	56.55%
Judicial Department	513,919	\$586,222,910	41.95%
Consumer & Business Services, Dept. of	174	\$12,207,180	0.87%
Environmental Quality, Department of	159	\$3,493,524	0.25%
Construction Contractors Board	1,157	\$2,786,201	0.20%
Justice Department	2	\$2,001,099	0.14%
Real Estate Agency	19	\$196,135	0.01%
Secretary of State	33	\$156,865	0.01%
Forestry, Department of	29	\$82,096	0.01%
Government Ethics Commission, Oregon	30	\$52,647	0.00%
Total	744,318	1,397,479,044	100.00%

Roughly 85.5% of the Other Funds outstanding balances are accounted for by six agencies: Judicial Department (48.3%), Employment Department (15.8%), Department of Justice (12.1%), Department of Consumer and Business Services (8.3%), Oregon Health and Science University (4.1%), and Department of Revenue (3.3%).

Other Funds Pass-Through balances are comprised almost entirely by the Department of Justice and the Judicial Department. The Department of Justice holds nearly all the Federal Funds balances (85.7%). 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 state agencies, semi-independent agencies, boards, commissions, and public purpose corporations 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 specific 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 exempt from providing liquidated and delinquent accounts data. Nevertheless, all seven have voluntarily provided 2021 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 private collection agencies. Presented below is summary information on accounts turned over to the Department of Revenue by agencies that reported:

Collections by Department of Revenue 2021		
	<u>Accounts</u>	<u>Value</u>
Beginning Balance	242,849	\$382,221,325
Additions	73,520	\$122,827,229
Collections	0	-\$31,887,946
Returned	-91,611	-\$140,292,986
Accounts Outstanding	184,910	\$ 332,867,622

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 and collection through tax refund offsets.

The total amount collected by the Department of Revenue (DOR) as reported by agencies during the 2021 reporting year was \$3.5 million more than the prior year on a \$31.9 million (5.9%) decrease in account balances available for collection. Expressed as a percentage of the credit available for collection (beginning balance plus additions), this year's collection rate of 6.3% represents a 2.6% decrease from the collection rate of the previous year. DOR collected \$5.1 million in collection fees paid by debtors and \$1.4 million in collection fees paid by agencies.

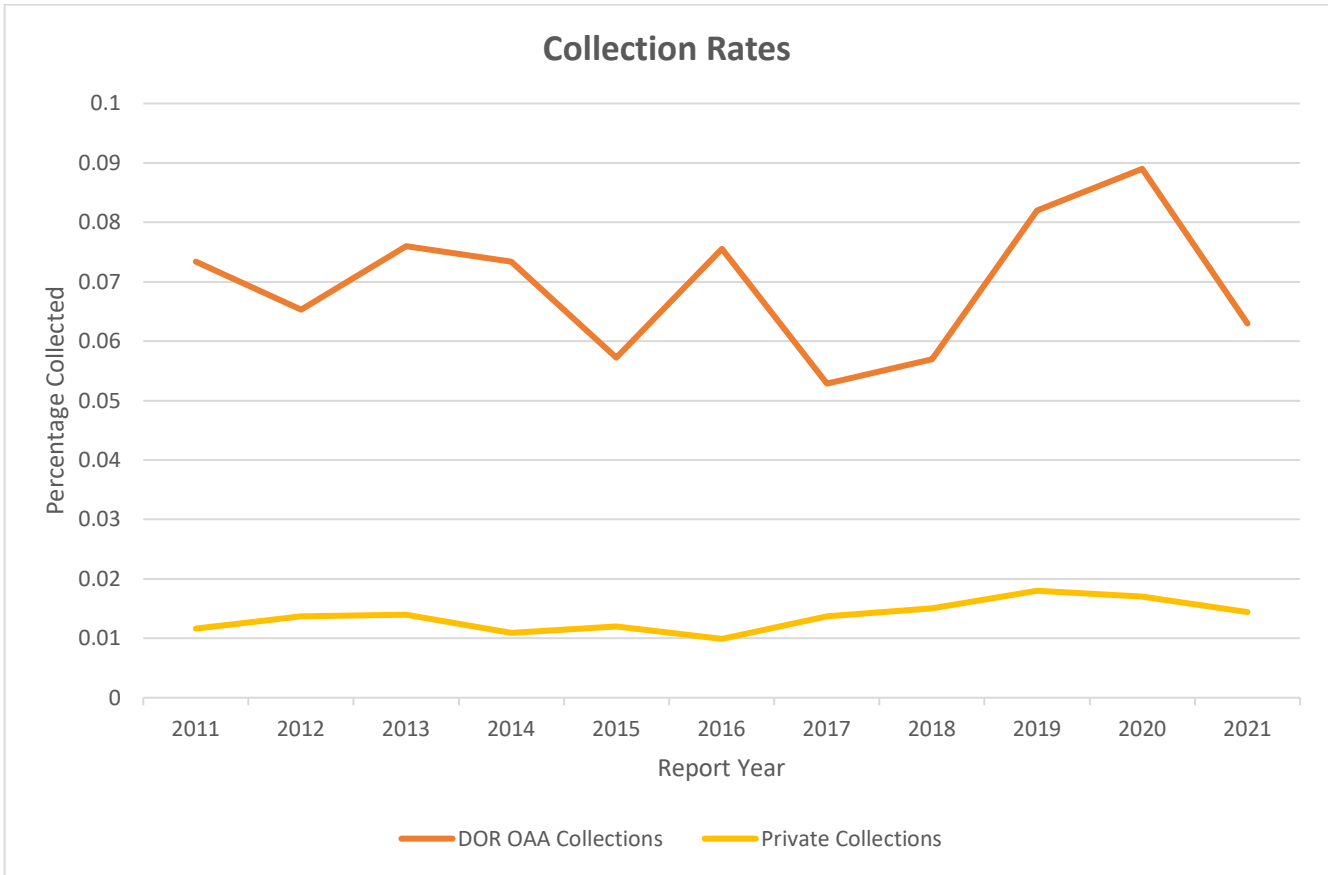
Collections by private collection agencies

Before 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 private collection agencies. The statute also requires agencies to report on the accounts turned over to private collection agencies. The following table summarizes accounts turned over to private collection agencies during the reporting year.

Collections by Private Collection Agencies 2021		
	<u>Accounts</u>	<u>Value</u>
Beginning Balance	715,381	\$849,103,492
Additions	467,880	\$465,223,891
Collections	0	-\$18,888,474
Returned	-465,965	-\$613,338,347
Accounts Outstanding	<u>692,893</u>	<u>\$ 682,100,562</u>

Total collections by private collection agencies decreased by \$12.2 million (39.2%) from the prior year on a \$475 million (26.5%) decrease in account value balances available for collection. Expressed as a percentage of the credit available for collection (beginning balance plus additions), this year's collection rate of 1.4% represents a 0.3% decrease in the collection rate from the previous year. Private collection agencies collected \$3,031,601 in collection fees paid by debtors and \$220,223 in collection fees paid by agencies.

Annual Collection Rates		
<u>Year</u>	<u>DOR OAA Collections</u>	<u>Private Collections</u>
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%
2021	6.3%	1.4%



Exempt accounts

Not all accounts can be transferred to the Department of Revenue or private collection agencies. There may be federal or state statutory or regulatory prohibitions that would cause them to be exempt from the 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 established administratively by the Department of Administrative Services (DAS). These are outlined in the Oregon Accounting Manual, referenced as OAM 35.40.114(j) through (r). The table below contains summary information on accounts reported statutorily or administratively exempt from transfer for collection.

Of the more than \$3.4 billion in liquidated and delinquent accounts reported, approximately \$1.2 billion (34.3%) were classified as exempt from statutory requirements that they are turned over to DOR or private agencies for collection. This amount is a 62.6% decrease from the previous reporting year. The following exempt categories showed substantial decreases:

- \$98.4 million in Payment on multiple accounts within one year
- \$24.2 million in loss of federal funds or federal program funds
- \$18.9 million in wage garnishment or order prevents

The following categories showed a substantial increase:

- \$184 million in DAS approved exemptions (ORS 293.233 [1])
- \$138.1 million in prohibited by law (ORS 293.231[5])
- \$126.3 million in litigation, bankruptcy, mediation, etc.

Appendix H has an explanation of the changes in exempt accounts.

Statutorily Prohibited or Exempt 2021		
Exempt Accounts		
Beginning Balance	491,509	\$1,634,230,846
consensual security interest	460	\$9,772,776
court ordered judgement	2,528	\$94,516,668
litigation, bankruptcy, mediation, etc.	15,505	\$57,928,329
student loan of a student attending school	0	\$0
state agency receivables	392	\$3,956,912
federal or local government receivables	982	\$10,412,723
hospitalized debtor	9,989	\$30,558,626
imprisoned debtor	54,791	\$175,063,391
account less than \$100.00	10,220	\$3,301,022
loss of federal funds or federal program funds	57,511	\$139,271,540
debtor hardship	24,801	\$92,112,261
non-consensual lien	25	\$443,922
secured by bond	637	\$7,756,317
payment on multiple accounts within 1 year	26,172	\$104,198,063
ORS Ch. 825, or 826 related to a motor carrier	44	\$626,547
wage garnishment or order prevents	10,880	\$39,188,524
spousal or child support	48,249	\$301,538,570
not income-producing and no assets	72	\$939,462
Prohibited by Law - ORS 293.231(5)	132,615	\$80,819,006
DAS approved exemptions (ORS 293.233(1))	4,811	\$25,259,424
owed by a closed estate	491	\$3,202,869
suspension of collection under ORS 305.155	326	\$849,411
Ending Balance	401,501	\$1,181,716,363

Those amounts that were legally prohibited or exempted from an assignment for collections totaled \$1.2 billion in 2021, a decrease of \$452.5 million from the 2020 report. Those accounts prohibited from assignment by law under ORS 293.231(5) decreased by a net of \$138.1 million (63.1%). DAS-approved exceptions (ORS 293.233[1]) decreased by \$184 million (87.9%). Litigation, Bankruptcy, Mediation, etc., decreased by \$126.3 million (68.6%). 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 instead of 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 an assignment. Additionally, it shows those accounts and unassigned amounts 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 to reduce the amount of LDA debt owed to the state agency at the end of each fiscal year and describe any additional necessary resources to carry out the plan.

There are five agencies subject to the provisions of SB 1067 for the state fiscal year 2021 (see Appendix F for supplemental reports):

- 1) Judicial Department, \$1.7 billion
- 2) Department of Revenue, \$826 million
- 3) Department of Justice, \$342.9 million
- 4) Employment Department, \$170.5 million
- 5) Department of Consumer and Business Services, \$124.6 million

Appendix A

REPORT BACKGROUND

Legislative framework

HB 3509 (1999) and SB 70 (2001) provide statutory guidance to state agencies on collecting 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 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 an assignment, have not been assigned to the Department of Revenue's Other Agency Accounts collection program or 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 at 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 state agencies took. SB 1067 (2017) requires agencies to assign liquidated and delinquent debts to DOR if no payment has been received within 90 days. 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 private collection firms. Agencies reporting greater than \$50 million in liquidated and delinquent accounts must provide additional reporting on specific items related to handling 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 to reduce the amount of LDA debt owed to the state agency at the end of each fiscal year and describe any additional necessary resources to carry out the plan.

Reporting under the statute

Before 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 number 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, requires 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 required to assess the feasibility of a website listing entities owing the state liquidated and delinquent accounts and issue electronic garnishments where permitted.

Reporting system

LFO (in partnership with Legislative Information Services) created and hosts a network database application to capture and report agency data to facilitate agency reporting requirements. 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 MANUAL



REPORTING
LIQUIDATED AND DELINQUENT
ACCOUNTS
TO THE LEGISLATIVE FISCAL OFFICE

LAST UPDATED: 08/4/2021

LAST REVIEWED: 08/4/2021



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BACKGROUND AND INTRODUCTION

The Secretary of State Audits Division issued Report No. 97-77, *Opportunities to Improve Delinquent Debt Collection by State Agencies*, in October 1997. In response to the Audits Division report, a Debt Collection group was formed to begin developing a statewide approach to improving collection of delinquent account balances. During the 1997-99 Interim, the Senate Budget Committee conducted an extensive survey to provide the legislature with better information about outstanding balances owed to 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, House Bill 3509 was introduced to provide statutory guidance to state agencies on the collection of past due accounts. The guidance included the requirement for state agencies: 1) to assign to Department of Revenue Other Agency Accounts (DOR-OAA) unit, or a private collection firm (PCF), liquidated and delinquent accounts for which no payment had been received within one year and 2) to report liquidated and delinquent accounts to the Legislative Fiscal Office (LFO) annually. Additionally, the bill gave DOR-OAA one year to collect assigned accounts before returning the account to the originating state agency for assignment to a PCF. The bill became law and amended Oregon Revised Statutes (ORS) Chapter 293, *Administration of Public Funds*.

During the 2001 session, Senate Bill 70 passed which provided similar guidance to the Judicial Department (ORS 1.194-1.204).

During the 2003 session, House Bill 3023 passed which amended ORS Chapter 293 and required state agencies to assign to DOR-OAA, or a PCF, liquidated and delinquent accounts for which no payment had been received within 90 days [ORS 293.231(1)(a)]. The bill also amended the timeframe DOR-OAA had to collect assigned accounts from one year to six months. House Bill 2055 was also passed which allowed state agencies to add the PCF collection fee to the debt.

During the 2015 session, Senate Bill 55 passed which amended ORS Chapter 293 and authorized state agencies to: 1) add the DOR-OAA collection fee to the debt; 2) provide notice to persons voluntarily supplying their social security number that the number may be used for debt collection purposes; 3) propose and accept offers of compromise of a debt owed; and 4) provide a statement annually to LFO indicating whether the agency had liquidated and delinquent accounts subject to the 90-day assignment provision, for which no payment had been received for more than 90 days, and that had not been assigned to DOR-OAA or a PCF.

Since 1999, LFO has been required to compile the state agency reports and issue one report to the Legislative Assembly annually [ORS 293.229(2)].

Each state agency must submit to LFO by October 1 of each year "...a report that describes the status of that agency's liquidated and delinquent accounts and efforts made by that agency to collect liquidated and delinquent accounts during the previous fiscal year." [ORS 293.229 (1)]

TIMELINE:

To meet the October 1 agency submittal deadline and February 1 LFO reporting deadline for the fiscal year ending June 30, the following timeline has been adopted:

<u>Activity</u>	<u>Due Date</u>
Distribute Reporting Manual to agency personnel for review	July
Provide report training to agency personnel	August
Agency report to the Legislative Fiscal Office if not subject to reporting statute	August
Begin agency submission of required information	September
Last day for input of information	October 1
Draft report	November
Report to the Legislature	February 1

REPORTING INFORMATION

What to Report

The statute requires each state agency to submit a report to the Legislative Fiscal Office (LFO), no later than October 1 of each fiscal year, which includes information on the agency's accounts receivable ("accounts") that are **both** liquidated and delinquent. The reporting requirements include all types of debt, not just client or taxpayer accounts. Types of debt include, but are not limited to, the following:

- 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

The reporting requirements also include the number and dollar values of the agency's accounts that are exempt from assignment to collection agencies. Data elements reported to LFO help provide a clear picture of the status of collections within state government.

Who Needs to Report

All state agencies, as defined below, must report to LFO annually. This includes state agencies that do not have accounts that are liquidated and delinquent. Note: Agencies that consider themselves statutorily exempt from reporting should notify LFO not later than the last day of August, by sending an email to Tim Walker, Legislative Fiscal Analyst, Legislative Fiscal Office, at timothy.e.walker@oregonlegislature.gov with the citation of the applicable sections of ORS.

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.

Accounts Closed – a liquidated and delinquent account collected and/or adjusted to zero (as through bankruptcy or offer in compromise) so that the debt related to the account is no longer liquidated and delinquent. Accounts Closed do not include Write-Offs or Reversals.

Adjusted; Adjustments – Entries to increase or decrease debt. Adjustments may be required to correct an administrative error or when the debt is legally determined not to be owed (as in bankruptcy or an offer of compromise). Adjustments never result from Write-offs.

Debt – legally enforceable receivable, which includes, but is not limited to, taxes receivable, fines, fees, interest, judgements, court orders, amounts owed through administrative proceedings (such as civil penalties, stipulated orders and settlement agreements).

Delinquent – A delinquent account is defined as a receivable account for which payment was not 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 is delinquent. Some debts do not have an obvious due date, such as overpayments. The due date for these debts may be determined by the agency. For example, the date the agency starts enforcing collection may be the best date to use. Accounts that are not yet due are not included in the report.

Federal Funds – Money a state agency receives directly from the federal government.

Fiscal Year – The state government fiscal year runs from July 1 of one calendar year to June 30 of the next. For purposes of reporting liquidated and delinquent accounts, all data should reflect activity between July 1 and June 30 even if the state agency (defined below) operates using a different fiscal time period.

General Fund – Money the legislature can decide to apply to virtually any governmental purpose, agency, or program. Also referred to as *Appropriation*.

Note: For purposes of reporting liquidated and delinquent account activity to LFO, receivables related to General Fund reduction of expense, (i.e. those established under the provisions of [OAM 20.40.00](#)) should NOT be reported under General Fund. Because a reduction of expense is not revenue, any receivable related to this activity should be reported to LFO as Other Funds.

Liquidated accounts – In general, a liquidated account is 1) an account where the exact past due amount is known, 2) an agency has made a reasonable attempt to notify the debtor in writing of the amount owing and nature of the debt, and has requested

payment, and 3) the debtor has been given the opportunity to dispute the debt. Liquidated accounts are further defined in the Oregon Accounting Manual (OAM [35.30.30](#)) and it is recommended that the reader should consult the OAM [35.30.30](#) to see exactly how the agency's accounts fit within the definition. Delinquent accounts that are not liquidated are not included in the report.

Lottery Funds – Money received by a state agency from lottery proceeds. The Legislature decides how much Lottery Funds to provide and for what purpose. The state constitution restricts use of these funds. Lottery Funds include any of the following: 1) funds allocated to an agency by the legislature as Lottery Funds; 2) Lottery Funds revenue transfers between agencies [i.e. Lottery Funds transferred by an agency must be received by the receiving agency as Lottery Funds]; and 3) all interest earned on Lottery Funds while held by an agency.

Offset – When federal or state payments are intercepted and applied towards a delinquent debt owed to a state agency. Offsets generally are in the form of state tax refunds, but can also occur from other sources, including but not limited to, the federal Treasury Offset Program (TOP) and State of Oregon Vendor Offset Program (also known as the Vendor Coordination).

Other Funds – Money received by an agency other than General Fund, Federal Funds, or Lottery Funds. It is restricted by law to defined purposes. The agency may be allowed to spend it directly under its Other Funds expenditure limitation. Examples include licenses and fees for services.

Note: For purposes of reporting liquidated and delinquent account activity to LFO, receivables related to General Fund reduction of expense (i.e. those established under the provisions of [OAM 20.40.00](#)) should be reported to LFO as Other Fund liquidated and delinquent accounts. Because a reduction of expense is not revenue; any receivable related to this activity should be reported to LFO as Other Funds.

Other Funds-Pass Through – Other Funds collected by a state agency and remitted directly to another entity. Examples include restitution, child support, national examination fees and student health insurance premiums.

Reversed, Reversals – Any account (and the associated debt) previously reported as Liquidated and Delinquent (L&D), that no longer met the definition of L&D as of June 30. For example, if the debtor disputes the debt, while the account is under review, it is not considered L&D.

Note - Reversals are also used to correct reporting for accounts previously listed in the wrong fund type. For example when an account was previously reported in the General Fund and it should have been reported in the Other Fund. In this scenario the agency would use a "Reversal" to remove the account from the General Fund and "Additions" to add the account to the Other Fund.

State agency – ORS 293.227 defines 'state agency' as "...any officer, board, commission, department, division or institution in the executive or administrative branch of state government."

For purposes of reporting liquidated and delinquent accounts annually to LFO, "...state agency' also includes semi-independent state agencies listed in ORS 182.454, the Oregon Tourism Commission, the Oregon Film and Video Office, the Travel Information Council, the Children's Trust Fund of Oregon Foundation, Oregon Corrections Enterprises, Oregon Health and Science University, the State Accident Insurance Fund Corporation, the Utility Notification Center and public universities listed in ORS 352.002." [ORS 293.229(4)]

Unrestricted collection activity – accounts assigned to DOR-OAA for full collection services (i.e. restricted accounts are only eligible for tax refund offset.)

Write-off – Liquidated and delinquent accounts written off during the fiscal year.

Note – Accounts are written off when the debt is determined to be uncollectible based on approved criteria; however, the legal liability for the debt still exists (i.e. the debt is owed). If the legal liability for the debt no longer exists (i.e. the debt is no longer owed), report as an adjustment.

REPORTING INSTRUCTIONS

General Instructions

Even though agencies are required to submit their information no later than October 1 annually, it is suggested that agencies submit earlier in the event corrections are required. Corrections may be made to information input in the reporting website any time until the system is closed.

The reporting website address is:

<https://apps.oregonlegislature.gov/DelinquentAccounts/Account/LogOn?ReturnUrl=%2fDelinquentAccounts>

Upon accessing the website, the screen below will be visible. Select the agency name from the dropdown list, enter the agency's password, and click the "Log On" button. If the 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 agency is missing. If the agency's password is unknown, click on the "Request Password" link, complete the pop-up email template, and send to LFO. (A response will be sent to the agency's LFO contact via email.) Please note, both of the email pop-ups are set to populate with LFO staff email addresses; currently Tim Walker and June Starkey.

One password is assigned for each agency and the same password may be used each year. **It may be helpful to keep the password with the input file.**

If an incorrect password is entered, the following message will appear above the Account Information heading:

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

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

The screen will allow the password to be entered again.

The tabs on the top right side of the log-in screen allow the operator to enter information for the current reporting fiscal year (Home tab) or view and print prior reports (Previous Reports tab). This may be helpful to see how prior reports were completed.

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

AGENCIES THAT DO NOT HAVE RECEIVABLES TO REPORT

*This should **only** be used if the agency did not have liquidated and delinquent accounts receivable as of the beginning of the fiscal year AND did not have any accounts that became liquidated and delinquent during the fiscal year.*

Section I - System Entry

After logging into the website, the System Entry screen will appear. This is where the agency will begin reporting.



Click the “Nothing to Report” button. Upon doing so, the following prompt will appear:



Click the “Confirm” button. Upon doing so, the following prompt will appear with a reporting receipt that may be printed for agency documentation:



The system may still be accessed during the reporting period if it is later discovered that the agency has accounts to report.

AGENCIES WITH DATA TO REPORT

Section I - System Entry

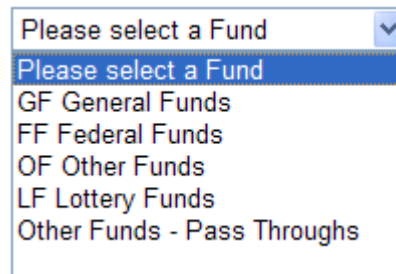
After logging into the website, the System Entry screen will appear. This is where the agency will begin reporting.

There are five fund types: General Funds, Federal Funds, Other Funds, Lottery Funds and Other Funds – Pass Through. **Definitions** for each fund type are provided in the [Reporting Information](#) section of this manual.

A separate fund report must be generated for each fund type for which the agency has accounts to report. If there are no liquidated and delinquent accounts to report for a specific fund type, it is not necessary to create a separate fund report for that fund type.



From the drop down list, select the fund type:



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 the agency collects and then distributes to others. Restitution and child support payments are two examples of “Pass Through” funds. Please do not count them twice (as Other Funds and then again as Other Funds – Pass Through).

NOTE – The fund category “**General Funds**” is for reporting receivables that create revenue in the General Fund. For example, a tax receivable payable to the General Fund per statute should be reported as General Funds. For purposes of reporting liquidated and delinquent account activity to LFO, receivables related to General Fund reduction of expense, (established under the provisions of OAM [20.40.00](#)) should NOT

be reported under General Fund. Because a reduction of expense is not revenue, any receivable related to this activity should be reported to LFO as Other Funds.

Once the fund type is selected, the “Create Fund Report” link will appear to the right of the fund type selection box, click the link to begin the 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 – Create Fund Report

In this section, report the total number and total dollar value of the agency's accounts that are **both** liquidated and delinquent. Amounts that are not **both** liquidated and delinquent should not be reported.

The beginning and ending balances are required fields for all reporting agencies. The beginning balances are automatically populated to equal the ending balances from the prior reporting fiscal year. If the beginning balances differ from your records, do not attempt to change the beginning balance in the system, make the necessary entries in the current fiscal year reporting categories to ensure the ending balance is correct (provide an explanation in the Notes section of the report).

The system will compute the ending balance of number of accounts and dollar value of accounts. Verify the totals computed reconcile with the agency documentation totals to ensure the data was entered correctly. Do not attempt to override the ending balance calculations; if the ending balance does not match the agency documentation totals, review the website data entry and make the necessary corrections.

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

Fund Report for GF General Fund - Fiscal Year 2018

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 07/01/2017	0	0
Additions:	0	0
Collections:		(0)
Accounts Closed:	(0)	
Write-Off's:	(0)	(0)
Adjustments:		0
Reversals:	(0)	(0)
Ending Balance 6/30/2018	0	0
Unassigned Accounts/Doubtful Accounts	[A] Number Of Accounts	[B] Dollar Value(\$)
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 II Field Descriptions

Beginning Balance

Column A- No entry is required because this number is **System Generated**. Amount represents the total number of liquidated and delinquent accounts as of July 1 of the reporting fiscal year. The number should equal the ending number of accounts from the previous year.

Column B- No entry is required because this number is **System Generated**. Amount represents the total dollar value of liquidated and delinquent accounts as of July 1 of the reporting fiscal year. The total dollar value of accounts corresponds directly to the total number of accounts reported in Column [A]. The number should equal the ending balance dollar value from the previous year.

Additions

Column A- Enter the total number of accounts that became liquidated and delinquent after July 1 of the reporting fiscal year. Only include accounts that were not included as liquidated and delinquent in the beginning balance. If an account became liquidated and delinquent after July 1 and the amount was collected prior to June 30 of the reporting fiscal year, include that account.

Column B- Enter the total dollar value of liquidated and delinquent accounts referenced in Column [A] and the total dollar value of liquidated and delinquent amounts added during the reporting fiscal year. If an account and amount became liquidated and delinquent after July 1 and the amount was collected prior to June 30 of the reporting fiscal year, include that amount.

Note – It is not uncommon for the total number of accounts to remain the same even though there is an increase in the dollar value. For example, a small agency may have 50 liquidated and delinquent accounts valued at \$5,000 at the

beginning of the reporting fiscal year. The agency may not have any new accounts; however, an account may incur additional debt, such as interest, which would increase the total dollar value.

Note – If one account includes two different fund types, report the number of accounts in the fund type with the largest portion of the account and separate the value of the account between the applicable fund types. For example, one liquidated and delinquent account has a value of \$1,000 (\$750 General Fund, \$250 Other Funds). In this scenario, the agency would report: account = 1, amount = \$750 for General Fund and report: account = 0, amount = \$250 for Other Funds.

Collections

Column B- Enter the total dollar value of accounts collected during the reporting fiscal year. This includes:

- Amounts reported in the beginning balance that were collected prior to June 30 of the reporting fiscal year.
- Amounts that became liquidated and delinquent (additions) after July 1 and were collected prior to June 30 of the reporting fiscal year.

Do not use a minus (-) sign or brackets; the collections value defaults to a negative number.

Accounts Closed

Column A- Enter the total number of accounts collected, or resolved, during the reporting fiscal year. Include only accounts that no longer have a liquidated and delinquent balance. This includes:

- Accounts reported in the beginning balance that were collected, or adjusted to zero, prior to June 30 of the reporting fiscal year.
- Accounts that became liquidated and delinquent after July 1 and were collected or adjusted to zero prior to June 30 of the reporting fiscal year.
- Accounts closed because a portion was collected and the remaining portion was compromised and/or adjusted to zero prior to June 30 of the reporting fiscal year.

Do not include accounts that were written off or reversed; those accounts should be included in “Write-off’s” or “Reversals” sections below.

Do not use a minus (-) sign or brackets; the accounts closed value defaults to a negative number.

Write-Offs

Column A- Enter the total number of liquidated and delinquent accounts written off during the reporting fiscal year. This includes:

- Accounts reported in the beginning balance that were written off prior to June 30 of the reporting fiscal year.
- Accounts that became liquidated and delinquent after July 1 and were written off prior to June 30 of the reporting fiscal year.

If an account was written off in a prior fiscal year and subsequently became collectible in the current reporting fiscal year, enter the account as an addition in

“Additions” section above. **Do not use a minus (-) sign or brackets; the write-off account value defaults to a negative number.**

Column B- Enter the total dollar value of liquidated and delinquent accounts written off during the reporting fiscal year. This includes:

- Amounts reported in the beginning balance that were written off prior to June 30 of the reporting fiscal year.
- Amounts that became liquidated and delinquent after July 1 and were written off prior to June 30 of the reporting fiscal year.

If an account was written off in a prior fiscal year and subsequently became collectible in the current reporting fiscal year, enter the account as an addition in “Additions” section (Column B) above. **Do not use a minus (-) sign or brackets; the write-off amount value defaults to a negative number.**

Adjustments

Column B- Adjustments can either increase or decrease debt. Enter the total dollar value of liquidated and delinquent accounts that were later adjusted. Adjustments include:

- Amounts set up in error.
- Amounts determined to be uncollectible due to bankruptcy.
- Amounts compromised or abated (determined not to be owed).

Do not include amounts that were increased due to interest accrued; those amounts should be reported in “Additions” section (Column B) above. **If the adjustment is to reduce the amount of liquidated and delinquent account balances, enter a minus (-) sign.**

Reversals

Column A- Enter the total number of liquidated and delinquent accounts reported on a prior report that no longer met the definition of liquidated and delinquent as of June 30 of the reporting fiscal year. This includes:

- Accounts that were re-opened for appeal.
- Accounts reported as one fund type (i.e. General Fund) on a prior report and should be a different fund type (i.e. Other Fund) on the current report.
- Accounts affiliated with a loan that was renegotiated and is no longer delinquent.

Reversals affect accounts reported in the beginning balance as well as accounts that became liquidated and delinquent after July 1 of the reporting fiscal year. **Do not use a minus (-) sign or brackets; the number of accounts defaults to a negative number.**

Column B- Enter the total dollar value of accounts reported as liquidated and delinquent on a prior report that are not liquidated and delinquent as of June 30 of the reporting fiscal year. **Do not use a minus (-) sign or brackets; the amount of reversals defaults to a negative number.**

Note – The reversal fields (for both columns A & B) should be blank if it is the first report generated for the fund type.

Ending Balance

Column A- No entry is required because this number is **System Generated**. Use this as a check against the agency's total to ensure all data was entered properly.

Column B- No entry is required because this number is **System Generated**. Use this as a check against the agency's total to ensure all data was entered properly.

Note: Per ORS 293.229 (2), agencies with an ending balance of \$50 million (for all fund types) or greater must submit an additional report to the committees or interim committees of the Legislative Assembly related to Ways and Means not later than three months after submission of their LFO report. (Questions regarding this process should be directed to the agency's LFO Analyst).

Total Unassigned, Non-exempt Accounts

Column A- Enter the total number of liquidated and delinquent accounts represented in the "Ending Balance" section (Column A) above that were unassigned and non-exempt as of June 30 of the reporting fiscal year.

Column B- Enter the total dollar value of liquidated and delinquent accounts represented in the "Ending Balance" section (Column A) above that were unassigned and non-exempt as of June 30 of the reporting fiscal year.

Use the following formula to calculate Total Unassigned, Non-exempt Accounts:	Column A	Column B
Section II ending balance for Accounts		
Less: Section IIIa Accounts outstanding		
Less: Section IIIb Accounts outstanding		
Less: Section V total exemptions		
Equals: Total Unassigned, Non-exempt Accounts		

Unassigned, Non-exempt Accounts with no Payment in over 90 Days

Column A- Enter the total number of liquidated and delinquent accounts represented in the "Total Unassigned, Non-exempt Accounts" section (Column A) above that have not had a payment in over 90 days and are not currently assigned for collection.

Column B- Enter the total dollar value of liquidated and delinquent dollar value represented in the "Total Unassigned, Non-exempt Accounts" section (Column B) above that have not had a payment in over 90 days and are not currently assigned for collection.

Note- Agencies that report accounts in this section must include in the Note field, information regarding the number and dollar value of accounts that are currently not assigned but have been previously assigned to either DOR-OAA or a PCF and were returned to the agency. Please also include a description of the current efforts by the agency to collect such accounts.

Doubtful Accounts

Column A- Enter the total number of liquidated and delinquent accounts represented in the “Ending Balance” section (Column A) above that the agency believes there is no reasonable expectation of collection, ever. To assist in calculating the number of doubtful accounts, evaluate the collectability of each account or refer to the methodology used for calculating the agency’s allowance for doubtful accounts included in the Comprehensive Annual Financial Report (CAFR).

Column B- Enter the total dollar value of liquidated and delinquent accounts represented in the “Ending Balance” section (Column B) above that the agency believes there is no reasonable expectation of collection, ever. To assist in calculating the dollar value of doubtful accounts, evaluate the collectability of each account or refer to the methodology used for calculating the agency’s allowance for doubtful accounts included in the Comprehensive Annual Financial Report (CAFR). *(Note: The CAFR allowance for doubtful accounts should be more than or equal to the amount reported to LFO as doubtful.)*

Section IIIa - Department of Revenue (ORS 293.231)

In this section, report the total number of accounts and the total dollar value of accounts that were assigned to the Department of Revenue Other Agency Accounts (DOR-OAA) for *full collection services* (also known as **unrestricted** collection activity) during the reporting fiscal year. The number and dollar value reported in this section should also include accounts that DOR-OAA has subsequently forwarded to a private collection firm.

Report accounts assigned, collected, and returned by DOR-OAA during the reporting fiscal year.

Do not report the number and dollar values of accounts assigned to DOR-OAA for tax refund offset. Accounts assigned to DOR-OAA for tax refund offset should be included in the totals reported in Section II.

Special Note: Prior to fiscal year 2020, agencies were required to track accounts (number and value) forwarded to a PCF by DOR-OAA, even though the agencies had no control over or first-hand knowledge of this transfer. Beginning with fiscal year 2020 agencies are no longer responsible for reporting DOR-OAA’s account assignments to a PCF or when the PCF returns accounts to DOR-OAA. The agency remains responsible for reporting new assignments to DOR-OAA, collections while assigned and accounts returned to the agency.

Section III a. *(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	0	0
Addition:	0	0
Collections:		(0)
Accounts Satisfied	(0)	
Forward to PCF	(0)	(0)
Returned to Originating Agency	(0)	(0)
Accounts Outstanding	0	0
DOR Collection Fees	[A] Number Of Accounts	[B] Dollar Value(\$)
Collection Fees Paid by Debtors	0	0
Collection Fees Paid by Originating Agency	0	0

Section IIIa Field Descriptions

Beginning Balance

Column A- No entry is required because this number is **System Generated**. Amount represents the total number of liquidated and delinquent accounts, reported in Section II, that were assigned to Department of Revenue Other Agency Accounts (DOR-OAA) for **unrestricted collection** as of July 1 of the reporting fiscal year. The number should equal the ending balance of accounts from the previous year.

Column B- No entry is required because this number is **System Generated**. Amount represents the total dollar value of liquidated and delinquent accounts, reported in Section II, that were assigned to DOR-OAA for **unrestricted collection** as of July 1 of the reporting fiscal year. The dollar value of accounts corresponds directly to the number of accounts reported in Section IIIa, Column A. The dollar value should equal the ending balance reported from the previous year.

Additions

Column A- Enter the total number of accounts, reported in Section II, assigned to DOR-OAA for **unrestricted collection** during the reporting fiscal year.

Note – Number of accounts reported in Section IIIa, “Additions” may include Column A accounts reported in the Section II, “Beginning balance” or “Additions”.

Column B- Enter the total dollar value of accounts, reported in Section II, assigned to DOR-OAA for **unrestricted collection** during the reporting fiscal year.

Note – Dollar values reported in Section IIIa, “Additions” may include Column B dollar values reported in the Section II, “Beginning balance” or “Additions”.

Collections

Column B- Enter the total dollar value collected by DOR-OAA during the reporting fiscal year. Do not net collection fees retained by DOR-OAA. **Do not use a minus (-) sign or brackets, the amount of collections by DOR-OAA defaults to a negative number.**

Note – Enter collections in Section IIIa, even if the report from DOR-OAA indicates that the account was assigned to a PCF at the time of the collection.

Accounts Satisfied

Column A- Enter the total number of accounts paid in full while assigned to DOR-OAA for full collections.

Do not include accounts that were compromised or returned; those accounts should be included in “Returned to originating agency”, below. **Do not use a minus (-) sign or brackets; the accounts satisfied value defaults to a negative number.**

Note – Enter the number of accounts paid in full in Section IIIa: Accounts Satisfied, even if the report from DOR-OAA indicates that the account was assigned to a PCF at the time of the payment in full.

Forward to PCF

As of FY 2020, this field will no longer be used. Agencies will report only accounts as assigned to DOR-OAA and will no longer track the movement of accounts between the PCF and DOR-OAA.

Returned to Originating Agency

Column A- Enter the total number of accounts returned from DOR-OAA to the originating agency during the reporting fiscal year. **Do not use a minus (-) sign or brackets; the returned to originating agency number defaults to a negative number.**

Column B- Enter the total dollar value of accounts returned from DOR-OAA to the originating agency during the reporting fiscal year. Use the value of the account on the date of the return. **Do not use a minus (-) sign or brackets; the returned to originating agency value defaults to a negative number.**

Accounts Outstanding

Column A- No entry is required because this number is **System Generated**. Use this as a check against the agency’s total to ensure all data was entered properly.

Column B- No entry is required because this number is **System Generated**. Use this as a check against the agency’s total to ensure all data was entered properly.

Collection Fees Paid by Debtors

Column A- Enter the total number of accounts collected during the reporting fiscal year in which the debtor paid the DOR-OAA collection fee.

Column B- Enter the total dollar value of DOR-OAA collection fees paid by the debtor during the reporting fiscal year.

Note – *Be sure to only include the collection fees for unrestricted accounts.*

Collection Fees Paid by Originating Agency

Column A- Enter the total number of accounts collected during the reporting fiscal year in which the originating agency paid the DOR-OAA collection fee.

Column B- Enter the total dollar value of DOR-OAA collection fees paid by the originating agency during the reporting fiscal year.

Note – Be sure to only include the collection fees for unrestricted accounts.

Section IIIb - Private Collection (ORS 293.231)

In this section, report the total number and dollar value of accounts, reported in Section II, that the agency directly assigned to private collection firms (PCF) during the reporting fiscal year. (Do not include accounts that DOR-OAA has forwarded to a PCF, or accounts that a PCF returned to DOR)

Report accounts assigned, collected, returned to DOR-OAA, and returned to originating agency during the reporting fiscal year.

Section III b. *(Refer to instructions for section III)*

Private Collection (ORS 293.231)	[A] Number Of Accounts	[B] Dollar Value(\$)
Beginning Balance	0	0
Addition:	0	0
Collections:		(0)
Accounts Satisfied	(0)	
Return to DOR	(0)	(0)
Returned to Originating Agency	(0)	(0)
Accounts Outstanding	0	0
Private Collection Fees	[A] Number Of Accounts	[B] Dollar Value(\$)
Collection Fees Paid by Debtors	0	0
Collection Fees Paid by Originating Agency	0	0

Section IIIb Field Descriptions

Beginning Balance

Column A- No entry is required because this number is **System Generated**. Amount represents the total number of liquidated and delinquent accounts, reported in Section II, that were assigned to a PCF as of July 1 of the reporting fiscal year. The number should equal the ending balance of accounts from the previous year.

Column B- No entry is required because this number is **System Generated**. Amount represents the total dollar value of liquidated and delinquent accounts, reported in Section II, that were assigned to a PCF as of July 1 of the reporting fiscal year. The dollar value of accounts correspond directly to the number of accounts reported in Section IIIb, Column A. The dollar value should equal the ending balance reported from the previous year.

Additions

Column A- Enter the total number of accounts, reported in Section II that your agency assigned *directly* to a PCF during the reporting fiscal year.

Column B- Enter the total dollar value of accounts, reported in Section II that your agency assigned *directly* to a PCF during the reporting fiscal year.

Collections

Column B- Enter the total dollar value collected by PCFs during the reporting fiscal year. Do not net collection fees retained by PCFs. **Do not use a minus (-) sign or brackets, the amount of collections by PCFs defaults to a negative number.**

Accounts Satisfied

Column A- Enter the total number of accounts paid in full while assigned to a PCF. Do not include accounts that were compromised or returned; those accounts should be included in "Return to DOR" or "Returned to originating agency", below. **Do not use a minus (-) sign or brackets; the accounts satisfied value defaults to a negative number.**

Return to DOR

As of FY 2020, this field will no longer be used. Agencies will report only accounts as assigned to DOR-OAA and will no longer track the movement of accounts between the PCF and DOR-OAA.

Returned to Originating Agency

Column A- Enter the total number of accounts returned from PCFs to the originating agency during the reporting fiscal year. **Do not use a minus (-) sign or brackets; the returned to originating agency amount defaults to a negative number.**

Column B- Enter the total dollar value of accounts returned from PCFs to the originating agency during the reporting fiscal year. Use the value of the account on the date of the return. **Do not use a minus (-) sign or brackets; the returned to originating agency value defaults to a negative number.**

Accounts Outstanding

Column A- No entry is required because this number is **System Generated**. Use this as a check against the agency's total to ensure all data was entered properly.

Column B- No entry is required because this number is **System Generated**. Use this as a check against the agency's total to ensure all data was entered properly.

Note – Accounts that have been forwarded to a PCF by DOR-OAA should **not** be included in the Section IIIb-Accounts Outstanding.

Collection Fees Paid by Debtors

Column A- Enter the total number of accounts collected during the reporting fiscal year in which the debtor paid the PCF collection fee.

Column B- Enter the total value of PCF collection fees paid by the debtor during the reporting fiscal year.

Collection Fees Paid by Originating Agency

Column A- Enter the total number of accounts collected during the reporting fiscal year in which the originating agency paid the PCF collection fee.

Column B- Enter the total value of PCF collection fees paid by the originating agency during the reporting fiscal year.

Section IIIc – Accepted Offers of Compromise

In this section, report the total number and dollar value of accounts that were paid in full during the reporting fiscal year in which an offer in compromise was accepted for the settlement of the debt owed. Refer to [OAM 35.30.80](#) for more information on Offers in Compromise.

Section III c. *(Refer to instructions for section III)*

Accepted Offers of Compromise for the Settlement of Debts	[A] Number Of Accounts	[B] Dollar Value(\$)
Original Debt	0	0
Penalties and Interest		0
Collection Fees		0
Other Fees/Charges/Adjustments/Prior Payments		0
Total Debt	0	0
Net Settlement Received		(0)
Variance	0	0

Section IIIc Field Descriptions

Original Debt

Column A- Enter the total number of accounts paid in full during the reporting fiscal year in which an offer in compromise was accepted for the settlement of the debt owed.

Column B- Enter the total “original” dollar value of accounts paid in full during the reporting fiscal year in which an offer in compromise was accepted for the settlement of the debt owed.

Penalties and Interest

Column B- Enter the total dollar value of penalties and interest accumulated during the life of the accounts reported in Section IIIc, for the “Original Debt”.

Collection Fees

Column B- Enter the total dollar value of collection fees paid by the agency associated with collecting the accounts reported in Section IIIc, for the “Original Debt”.

Other Fees/Charges/Adjustments/Prior Payments

Column B- Enter the total dollar value of all other fees (e.g. legal services), charges, adjustments and prior payments associated with the accounts reported in Section IIIc, for the “Original Debt”. **Enter a minus (-) sign if the amount reduces the amount of the liquidated and delinquent account balances.**

Total Debt

Column A- No entry is required because this number is **System Generated**. Use this as a check against the agency’s total to ensure all data was entered properly.

Column B- No entry is required because this number is **System Generated**. Use this as a check against the agency’s total to ensure all data was entered properly.

Net Settlement Received

Column B- Enter the total dollar value of the settlement received. **Do not use a minus (-) sign or brackets, the amount of settlement received defaults to a negative number.**

Variance

Column A- No entry is required because this number is **System Generated**. Use this as a check against the agency’s total to ensure all data was entered properly.

Column B- No entry is required because this number is **System Generated**. Use this as a check against the agency’s total to ensure all data was entered properly.

Section IIIc (continued) – Collections on Accounts Due to Offset

In this section, report the total number and dollar value of accounts collected during the reporting fiscal year in which the collection was the result of an **Offset**.

Note – This section of the report provides additional detail about certain collection amounts reported in Section II.

Collections on Accounts Due to Offset	[A] Number Of Accounts	[B] Dollar Value(\$)
Federal Treasury Offset Program	0 <input type="text"/>	0 <input type="text"/>
State of Oregon Vendor Offset Program	0 <input type="text"/>	0 <input type="text"/>
State of Oregon Tax Offset Program	0 <input type="text"/>	0 <input type="text"/>

Field Descriptions

Federal Treasury Offset Program

Column A- Enter the total number of accounts collected during the reporting fiscal year in which the collection was the result of an offset through one of the Federal Treasury Offset Programs: (State Reciprocal Program, Child Support,

Unemployment Insurance, Supplemental Nutrition Assistance Program, and State Income Tax).

Column B- Enter the total dollar value of offsets received through the Federal Treasury Offset Program during the reporting fiscal year for accounts reported in “Federal Treasury Offset Program”, Column A.

State of Oregon Vendor Offset Program

Column A- Enter the total number of accounts collected during the reporting fiscal year in which the collection was the result of an offset through the state of Oregon Vendor Offset Program (refer to [OAM 35.30.90](#)).

Column B- Enter the total dollar value of offsets received through the state of Oregon Vendor Offset Program during the reporting fiscal year for accounts reported in “State of Oregon Vendor Offset Program”, Column A.

State of Oregon Tax Offset Program

Column A- Enter the total number of accounts collected during the reporting fiscal year in which the collection was the result of an offset through the state of Oregon Tax Offset Program.

Column B- Enter the total dollar value of offsets received through the state of Oregon Tax Offset Program during the reporting fiscal year for accounts reported in “State of Oregon Tax Offset Program”, column A.

Section IV – Accounts due from current and former employees

In this section, report the total number of accounts and the total dollar value of accounts, reported in the Section II ending balance, due from current or former employees. Accounts and amounts reported in this section should include only those debts related to an employee’s job (i.e. wage overpayment).

This section is included to illustrate the extent of amounts due from employees and former employees.

Note – This section of the report provides additional detail to the amounts reported in Section II. Amounts in Section IV may be subject to assignment or exempt. If the accounts are assigned, also report in Section III. If the accounts are exempt, also report in Section V.

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(\$)
Delinquent Amount due:	<input type="text" value="0"/>	<input type="text" value="0"/>

Section IV Field Descriptions

Delinquent Amount Due

Column A- Enter the total number of liquidated and delinquent accounts, reported in the Section II ending balance, due from current and former employees as of June 30. *Note: These accounts may also be reported in any one of Sections IIIa, IIIb, or V.*

Column B- Enter the total dollar value of liquidated and delinquent accounts, reported in the Section II ending balance, due from current and former employees as of June 30. *Note: These accounts may also be reported in any one of Sections IIIa, IIIb, or V.*

Section V - Exempt Accounts

In this section, report the liquidated and delinquent number of accounts and dollar value of accounts, reported in the Section II ending balance, exempt from assignment to PCF(s) as per the applicable exemption provided.

All liquidated and delinquent accounts are subject to the statutory reporting requirement, referenced in ORS 293.229, and must be included in Section II, and any other applicable section within the report. Liquidated and delinquent accounts may be exempt from assignment but are not exempt from the reporting requirement.

An account may be exempt from assignment by statute (ORS 293.231) or by policy ([OAM 35.40.10](#)). An account may fall under more than one reason for exemption. If this occurs, only report the account and dollar value in the category that best describes the overriding reason for the account's exemption (do not report one account in multiple exemption categories).

Note – This section of the report provides additional detail to the amounts reported in Section II.

Note – If an account is assigned as of June 30, do not report the account in Section V.

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(\$)
Statutorily Prohibited or Exempt		
Prohibited by Law - ORS 293.231(5)	0	0
Exempt under ORS 293.231(9)		
consensual security interest	0	0
court ordered judgement	0	0
litigation, bankruptcy, mediation, etc.	0	0
student loan of a student attending school	0	0
state agency receivables	0	0
federal or local government receivables	0	0
hospitalized debtor	0	0
imprisoned debtor	0	0
account less than \$100.00	0	0
loss of federal funds or federal program funds	0	0
owed by a closed estate	0	0
suspension of collection under ORS 305.155	0	0
Administratively Exempt		
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
DAS approved exemptions (ORS 293.233(1))	0	0
Total exemptions for fiscal year 2018	0	0

Section V Field Descriptions

Statutorily Prohibited or Exempt

Prohibited by Law – ORS 293.231(5)

Column A- Enter the total number of accounts, reported in the Section II ending balance, that are exempt from assignment because the accounts are prohibited by state or federal law or regulation from assignment or collection.

Column B- Enter the total dollar value of accounts reported in column A that are prohibited by state or federal law or regulation from assignment or collection reported in “Prohibited by Law”, column A.

Exempt under ORS 293.231:

Consensual security interest

Column A- Enter the total number of accounts, reported in the Section II ending balance, that are exempt from assignment because there is 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 (e.g. a mortgage, a trust deed, a security agreement, or pledge securities).

Column B- Enter the total dollar value of the accounts with consensual security interests reported in “Consensual security interest”, column A.

Court ordered judgment

Column A- Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because there is a court ordered judgment that includes restitution or a payment to the Department of Justice Crime Victims Assistance Section.

Column B- Enter the total dollar value of accounts with court ordered judgments reported in “Court ordered judgment”, column A.

Litigation, bankruptcy, mediation, etc.

Column A- Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because the accounts are in litigation.
Litigation includes:

- Accounts referred to the Department of Justice
- Accounts in the administrative appeal or hearing process
- Accounts in arbitration, mediation, or in the state(s) or federal court system, including bankruptcy.

Column B- Enter the total dollar value of accounts in litigation reported in “Litigation, bankruptcy, mediation, etc.”, column A.

Student loan of a student attending school

Column A- Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because the accounts represent student loans owed by a student who is attending school.

Column B- Enter the total dollar value of accounts owed by students attending school reported in “Student loan of a student attending school”, column A.

State agency receivables

Column A- Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because the accounts are owed by a state agency.

Column B- Enter the total dollar value of accounts owed by a state agency reported in “State agency receivables”, column A.

Federal or local government receivables

Column A- Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because the accounts are owed by a federal or local government.

Note – Local government has the meaning given in ORS 174.116.

Column B- Enter the total dollar value of accounts owed by a federal or local government reported in “Federal or local government receivables”, column A.

Hospitalized debtor

Column A- Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because the debtor is hospitalized in a state hospital as defined in ORS 162.135, is on public assistance as defined in ORS 411.010, or who receives medical assistance as defined in ORS 414.025.

Column B- Enter the total dollar value of accounts where the debtor is hospitalized in a state hospital, is on public assistance, or receives medical assistance reported in “Hospitalized debtor”, column A.

Imprisoned debtor

Column A- Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because the debtor is imprisoned.

Column B- Enter the total dollar value of accounts where the debtor is imprisoned reported in “Imprisoned debtor”, column A.

Account less than \$100.00

Column A- Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because the total amount due is less than \$100, including penalties.

Column B- Enter the total dollar value of accounts where the total amount due is less than \$100 reported in “Account less than \$100.00”, column A.

Loss of federal funds or federal program funds

Column A- Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because assigning the debt would result in a loss of federal funding or a loss of funding under a federal program.

Column B- Enter the total dollar value of accounts where assigning the debt would result in a loss of federal funding or a loss of funding under a federal program reported in “Loss of federal funds or federal program funds”, column A.

Owed by a closed estate

Column A- Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because the accounts are owed by an estate and the state agency has notice that the estate has closed.

Column B- Enter the total dollar value of accounts that are owed by an estate and the state agency has notice that the estate has closed reported in “Owed by a closed estate”, column A.

Suspension of collection under ORS 305.155

Column A- Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because the accounts are eligible for suspension of collection as provided in ORS 305.155.

Column B- Enter the total dollar value of accounts eligible for suspension of collection as provided in ORS 305.155 reported in “Suspension of collection under ORS 305.155”, column A.

Administratively Exempt

Debtor hardship

Column A- Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because assigning the debt would constitute a hardship and assignment would be inconsistent with an agency goal.

Column B- Enter the total dollar value of accounts where assigning the debt would constitute a hardship and assignment would be inconsistent with an agency goal reported in “Debtor hardship” column A.

Non-consensual lien

Column A- Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because the accounts are secured by a non-consensual lien against specific real or personal property identified by the agency.

Column B- Enter the total dollar value of accounts that are secured by a non-consensual lien against specific real or personal property identified by the agency reported in “Non-consensual lien”, column A.

Secured by bond

Column A- Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because the accounts are secured by a bond.

Column B- Enter the total dollar value of accounts that were secured by a bond reported in “Secured by bond”, column A.

Payment on multiple accounts within 1 year

Column A- Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because the accounts are one of multiple accounts owed to the agency by the same debtor, any one of which accounts have received a payment within the preceding 90-day period, including accounts created and paid at the same time.

Column B- Enter the total dollar value of accounts that are one of multiple accounts owed to the agency by the same debtor reported in “Payment on multiple accounts within 1 year”, column A.

ORS Ch. 825, or 826 related to a motor carrier

Column A- Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because assignment would result in the referral of a monetary penalty, fee or tax under ORS Chapters 825 or 826 related to a motor carrier operating authority unless the closing audit of the motor carrier operating authority is final.

Column B- Enter the total dollar value of accounts relating to ORS Chapters 825 or 826 reported in “ORS Ch. 825, or 826 related to a motor carrier”, column A.

Wage garnishment or order prevents

Column A- Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because a wage garnishment has been served on the debtor’s employer and no funds are available to the state agency because a wage garnishment or order to withhold earnings of higher priority currently prevents any funds from being applied to the state agency debt.

Column B- Enter the total dollar value of accounts exempt because of wage garnishments reported in “Wage garnishment or order prevents”, column A.

Spousal or child support

Column A- Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because the accounts are for amounts owed as spousal or child support from an administrative or judicial support order, judgment or decree.

Column B- Enter the total dollar value of accounts associated with spousal or child support reported in “Spousal or child support”, column A.

Not income-producing and no assets

Column A- Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because the accounts are owed by a corporation that is not and, for the foreseeable future, will not be engaged in any income-producing activity and there are no assets from which the debt could be collected.

Column B- Enter the total dollar value of accounts associated with corporations with no assets or income-producing activities reported in “Not income-producing and no assets”, column A.

DAS approved exemptions (ORS 293.233)

Column A- Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because the agency received a DAS approved exemption (refer to OAM [35.40.10](#)).

Note - The Oregon Department of Transportation and Oregon Employment Department are the only agencies with a DAS approved exemption (as of 06/30/19).

Column B- Enter the total dollar value of accounts exempted by DAS agency-specific exemption reported in “DAS approved exemptions (ORS 293.233)”, column_A.

Total Exemptions for this fiscal year

Column A- No entry is required because this number is **System Generated**. Use this as a check against the agency’s total to ensure all data has been entered properly.

Column B- No entry is required because this number is **System Generated**. Use this as a check against the agency’s total to ensure all data has been entered properly.

Note

This area is available to provide additional information (e.g. nature of accounts reported) and other information required to be reported by agencies to the Legislative Fiscal Office.

Note:

4000 characters remaining

Required Entry - Agencies exempt from the 90-day assignment provisions referenced in ORS 293.231, should include the following verbiage in this area of the report: “agency exempt from the 90-day assignment provisions referenced in ORS 293.231 as per ORS [enter applicable statute].”

Required Entry - Agencies with significant reporting changes from previous years should include a brief description of the change in this area.

Required Entry - Agencies that reported accounts in section II as unassigned, non-exempt with no payment in over 90 days must include information regarding the number of accounts that have been previously assigned to either DOR-OAA or a PCF and returned to the agency and a description of the current efforts by the agency to collect such accounts.

Saving, Editing, Printing, and General Navigation

- Once all entries are completed, click the save button (at either the top or bottom left side of the reporting screen).
- The screen will scroll 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 side of the reporting screen. After initially saving the report, the edit and print options will be available.
- To return to the System Entry screen, click the “Home” button in the upper right side of the screen, just above the reporting window. This function may be performed at any time.
- When finished reporting for all fund types for which the agency has accounts to report, return to the System Entry screen and click the “Finished Reporting” button.
- Use the “Log Off” button, or link, to close the database session.

Appendix C

AGENCIES REPORTING ACTIVE ACCOUNTS

Agency	Accounts	Balance	Average
Judicial Department	1,498,305	\$1,709,104,694	\$1,140.69
Revenue, Department of	253,328	\$825,968,930	\$3,260.47
Justice Department	49,358	\$342,867,339	\$6,946.54
Employment Department	58,932	\$170,483,813	\$2,892.89
Consumer & Business Services, Dept. of	14,873	\$124,589,039	\$8,376.86
Oregon Health And Sciences University	125,950	\$44,530,488	\$353.56
Human Services, Department of	10,866	\$31,535,330	\$2,902.20
Transportation, Department of	4,927	\$24,239,218	\$4,919.67
Public Employees Retirement System	10,073	\$20,549,861	\$2,040.09
Oregon Health Authority	3,187	\$19,822,169	\$6,219.70
University of Oregon	3,674	\$18,883,873	\$5,139.87
Oregon State University	6,980	\$18,354,850	\$2,629.63
Western Oregon University	3,634	\$13,615,559	\$3,746.71
Portland State University	27,396	\$12,890,583	\$470.53
Forestry, Department of	517	\$9,750,707	\$18,860.17
State Accident Insurance Fund	495	\$8,194,116	\$16,553.77
Environmental Quality, Department of	2,047	\$6,500,173	\$3,175.46
Housing & Community Services Dept.	502	\$5,320,034	\$10,597.68
Corrections, Department of	4,033	\$4,790,231	\$1,187.76
Oregon Institute of Technology	4,421	\$4,659,732	\$1,054.00
Labor & Industries, Bureau of	548	\$3,758,565	\$6,858.70
Construction Contractors Board	1,157	\$3,482,751	\$3,010.16
Police, Oregon State Department of	13,541	\$2,246,120	\$165.88
Eastern Oregon University	2,602	\$1,977,842	\$760.12
Oregon Business Development Department	19	\$1,945,601	\$102,400.05
Southern Oregon University	435	\$1,551,551	\$3,566.78
Administrative Services, Department of	165	\$1,242,028	\$7,527.44
Accountancy, State Board of	25	\$946,653	\$37,866.12
State Lands, Department of	14	\$792,807	\$56,629.07
Massage Therapists, Oregon Board of	164	\$726,441	\$4,429.52
Mortuary and Cemetary Board	21	\$709,798	\$33,799.90
Landscape Contractors Board	541	\$596,824	\$1,103.19
Veterans' Affairs, Department of	41	\$536,367	\$13,082.12
Military Department	91	\$528,445	\$5,807.09
Chiropractic Examiners, Board of	15	\$465,559	\$31,037.27
Lottery Commission, Oregon State	11	\$339,551	\$30,868.27
Appraiser Certification And Lic. Board	18	\$304,123	\$16,895.72
Agriculture, Department of, & Commodity Comm.	100	\$284,341	\$2,843.41
Tax Practitioners, State Board of	8	\$245,367	\$30,670.88
Marine Board	24	\$222,540	\$9,272.50
Real Estate Agency	24	\$196,995	\$8,208.13

Agency	Accounts	Balance	Average
Secretary of State	64	\$159,504	\$2,492.25
Education, Department of	182	\$157,828	\$867.19
Oregon Corrections Enterprises	24	\$118,231	\$4,926.29
Government Ethics Commission, Oregon	156	\$108,482	\$695.40
Energy, Department of	15	\$103,629	\$6,908.60
Aviation, Department of	204	\$86,077	\$421.95
Geology & Mineral Industries, Dept. of	5	\$83,586	\$16,717.20
Exam. for Engin & Land Survey, Board of	11	\$83,350	\$7,577.27
Oregon Medical Board	12	\$77,444	\$6,453.67
Fish and Wildlife, Dept. of	21	\$49,869	\$2,374.71
Speech Lang. Path. And Audiologists, Board of	3	\$47,700	\$15,900.00
Parks & Recreation Department	209	\$44,771	\$214.22
Nursing, Board of	14	\$36,445	\$2,603.21
Dentistry, Board of	2	\$33,977	\$16,988.50
Water Resources Department	93	\$33,513	\$360.35
Oregon Youth Authority	49	\$30,586	\$624.20
Public Safety Standards & Training, Dept. of	6	\$27,747	\$4,624.50
Blind, Commission for the	3	\$22,440	\$7,480.00
Dungeness Crab Commission, Oregon	20	\$21,756	\$1,087.80
Liquor Control Commission, Oregon	42	\$18,611	\$443.12
Pharmacy, Board of	8	\$16,963	\$2,120.38
Optometry, Oregon Board of	1	\$11,999	\$11,999.00
Parole & Post-Prison Supervision, Board of	101	\$9,391	\$92.98
Employment Relations Board	20	\$9,354	\$467.70
Oregon Naturopathic Medicine, Board of	2	\$8,380	\$4,190.00
Licensed Social Workers, Board of	3	\$7,528	\$2,509.33
Medical Imaging, Board of	5	\$6,022	\$1,204.40
Public Utility Commission	32	\$5,637	\$176.16
Treasury, Oregon State	5	\$3,454	\$690.80
Patient Safety Commission, Oregon	3	\$1,562	\$520.67
Higher Education Coordinating Commission	1	\$881	\$881.00
Total	2,104,378	\$3,441,177,725	

Appendix D

AGENCIES WITH NO REPORTED ACCOUNTS

Advocacy Commissions Office, Oregon	Mint Commission, Oregon
Albacore Commission, Oregon	Oregon Watershed Enhancement Board
Alfalfa Seed Commission, Oregon	Physical Therapists, Board of
Beef Council, Oregon	Potato Commission, Oregon
Blueberry Commission, Oregon	Processed Vegetable Commission, Oregon
Clover Commission, Oregon	Psychiatric Security Review Board
Columbia River Gorge Commission	Public Defense Services Comm.
Criminal Justice Commission	Racing Commission
District Attorneys & their Deputies	Raspberry & Blackberry Commission, Oregon
Facilities Authority	Ryegrass Growers Seed Commission, Oregon
Film & Video Office, Oregon	Salmon Commission, Oregon
Fine Fescue Commission	Sheep Commission, Oregon
Forest Resources Institute, Oregon	Strawberry Commission, Oregon
Geologist Examiners, Board of	Sweet Cherry Commission, Oregon
Governor, Office of the	Tall Fescue Commission, Oregon
Hazelnut Commission, Oregon	Teacher Standards and Practices Comm
Hop Commission, Oregon	Tourism Commission, Oregon (Travel Oregon)
Judicial Fitness, Commission on	Travel Information Council
Land Conservation & Development	Trawl Commission, Oregon
Land Use Board of Appeals	Wheat Commission, Oregon
Landscape Architects Board	Wine Board, Oregon

Appendix E

UNASSIGNED ACCOUNTS

Agency	Unassigned Accounts		Unassigned Accounts Over 90 Days		Exemptions
Judicial Department	642,870	\$679,213,572	553,194	\$533,114,310	
Revenue, Department of	152,929	\$476,690,724	52,404	\$144,223,718	
Public Employees Retirement System	7,637	\$16,103,955	2,938	\$13,201,450	
Consumer & Business Services, Dept. of	3,450	\$15,567,099	3,450	\$15,567,099	
University of Oregon	3,007	\$15,343,340	2,314	\$12,019,307	ORS 352.138
Oregon State University	4,439	\$10,322,255	1,022	\$3,060,337	ORS 352.138
State Accident Insurance Fund	334	\$7,399,324	289	\$1,967,764	ORS 656.753
Forestry, Department of	294	\$3,558,230	264	\$2,530,637	
Western Oregon University	815	\$3,497,625	736	\$2,490,960	
Oregon Institute of Technology	3,338	\$3,351,699	-	\$0	
Oregon Health Authority	353	\$2,146,427	64	\$1,057,059	
Transportation, Department of	2,137	\$2,044,440	-	\$0	
Labor & Industries, Bureau of	245	\$1,567,918	245	\$1,567,918	
Human Services, Department of	544	\$1,409,905	196	\$564,253	
Construction Contractors Board	486	\$1,243,192	286	\$629,080	
Environmental Quality, Department of	654	\$988,204	511	\$690,014	
Mortuary and Cemetary Board	20	\$665,798	19	\$650,098	
Eastern Oregon University	382	\$587,574	-	\$0	
Administrative Services, Department of	10	\$378,000	7	\$375,606	
Appraiser Certification And Lic. Board	18	\$304,123	18	\$304,123	ORS 674.305
Tax Practitioners, State Board of	6	\$221,746	6	\$221,746	
Portland State University	84	\$194,290	15	\$26,732	
Massage Therapists, Oregon Board of	34	\$173,470	33	\$152,453	ORS 182.460
Chiropractic Examiners, Board of	2	\$149,729	-	\$0	
Corrections, Department of	26	\$124,065	-	\$0	
Energy, Department of	15	\$103,629	-	\$0	
Landscape Contractors Board	2	\$86,617	-	\$0	ORS 182.460
Employment Department	107	\$81,419	103	\$80,504	
Aviation, Department of	71	\$74,067	71	\$74,067	
Justice Department	224	\$66,325	-	\$0	
Agriculture, Department of, & Commodity Comm.	21	\$48,452	1	\$360	
Education, Department of	154	\$44,912	-	\$0	
Secretary of State	3	\$41,963	2	\$41,590	
Accountancy, State Board of	2	\$40,586	-	\$0	
Oregon Corrections Enterprises	5	\$24,940	1	\$2,565	ORS 421.352
Blind, Commission for the	3	\$22,440	1	\$21,777	
Nursing, Board of	8	\$17,066	-	\$0	
Parks & Recreation Department	64	\$15,641	64	\$15,641	
Oregon Youth Authority	39	\$12,509	-	\$0	
Parole & Post-Prison Supervision, Board of	101	\$9,391	101	\$9,391	
Utility Notification Center, Oregon	13	\$8,415	-	\$0	ORS 757.552(3)
Oregon Naturopathic Medicine, Board of	2	\$8,380	1	\$5,000	
Dungeness Crab Commission, Oregon	6	\$7,733	-	\$0	
Licensed Social Workers, Board of	3	\$7,528	3	\$7,528	
Medical Imaging, Board of	4	\$5,522	4	\$5,522	
Housing & Community Services Dept.	14	\$3,720	14	\$3,720	
Treasury, Oregon State	5	\$3,454	-	\$0	
Employment Relations Board	4	\$2,500	4	\$2,500	
State Lands, Department of	4	\$2,479	4	\$2,479	
Occupational Therapists, Board of	1	\$1,000	1	\$1,000	
Higher Education Coordinating Commission	1	\$881	-	\$0	
Marine Board	6	\$861	-	\$0	
Real Estate Agency	1	\$760	-	\$0	
Liquor Control Commission, Oregon	1	\$117	1	\$117	
Architect Examiners, Board of	-	\$0	-	\$0	ORS 182.460
Dentistry, Board of	-	\$0	-	\$0	
Exam. for Engin & Land Survey, Board of	-	\$0	-	\$0	ORS 182.460
Fish and Wildlife, Dept. of	-	\$0	-	\$0	

Agency	Unassigned Accounts		Unassigned Accounts Over 90 Days		Exemptions
Geology & Mineral Industries, Dept. of	-	\$0	-	\$0	
Government Ethics Commission, Oregon	-	\$0	-	\$0	
Legislative Administration Committee	-	\$0	-	\$0	
Legislative Counsel Committee	-	\$0	-	\$0	
Library, Oregon State	-	\$0	-	\$0	
Lottery Commission, Oregon State	-	\$0	-	\$0	
Military Department	-	\$0	-	\$0	
Optometry, Oregon Board of	-	\$0	-	\$0	ORS 182.460
Oregon Business Development Department	-	\$0	-	\$0	
Oregon Health And Sciences University	-	\$0	-	\$0	ORS 353.100
Oregon Medical Board	-	\$0	-	\$0	
Patient Safety Commission, Oregon	-	\$0	-	\$0	ORS 182.460
Pharmacy, Board of	-	\$0	-	\$0	
Police, Oregon State Department of	-	\$0	-	\$0	
Public Safety Standards & Training, Dept. of	-	\$0	-	\$0	
Public Utility Commission	-	\$0	-	\$0	
Southern Oregon University	-	\$0	-	\$0	
Speech Lang. Path. And Audiologists, Board of	-	\$0	-	\$0	
Veterans' Affairs, Department of	-	\$0	-	\$0	
Water Resources Department	-	\$0	-	\$0	
Mental Health Regulatory Agency	-	\$0	-	\$0	
Long-Term Care Ombudsman	-	\$0	-	\$0	
Veterinary Med. Examiners, Board of	-	\$0	-	\$0	
Grand Total	824,998	1,243,990,011	618,387	734,688,425	

Appendix F

SB 1067 SUPPLEMENTAL REPORTS

- 1) Judicial Department, \$1.7 billion
- 2) Department of Revenue, \$826 million
- 3) Department of Justice, \$342.9 million
- 4) Employment Department, \$170.5 million
- 5) Department of Consumer and Business Services, \$124.6 million



OREGON JUDICIAL DEPARTMENT
Office of the State Court Administrator

October 7, 2021

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 2021. This is the Department's 20th 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 another one could be in arrears on that same liability.

Currently, the OJD has \$1.7 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 at the end of fiscal year 2020. The second PCF was not awarded a contract by the Department of Administrative Services (DAS), making it necessary to allow the contract with OJD to expire during fiscal year 2021. The contract with the remaining PCF was transitioned to the DAS collections contract. Due to our high volume of debt and the length of time it is legally enforceable, OJD must continually cycle outstanding debt between DOR and the remaining PCF. Debt sent to either DOR or the PCF for collections must be returned after one year if collection efforts are unsuccessful. 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.).

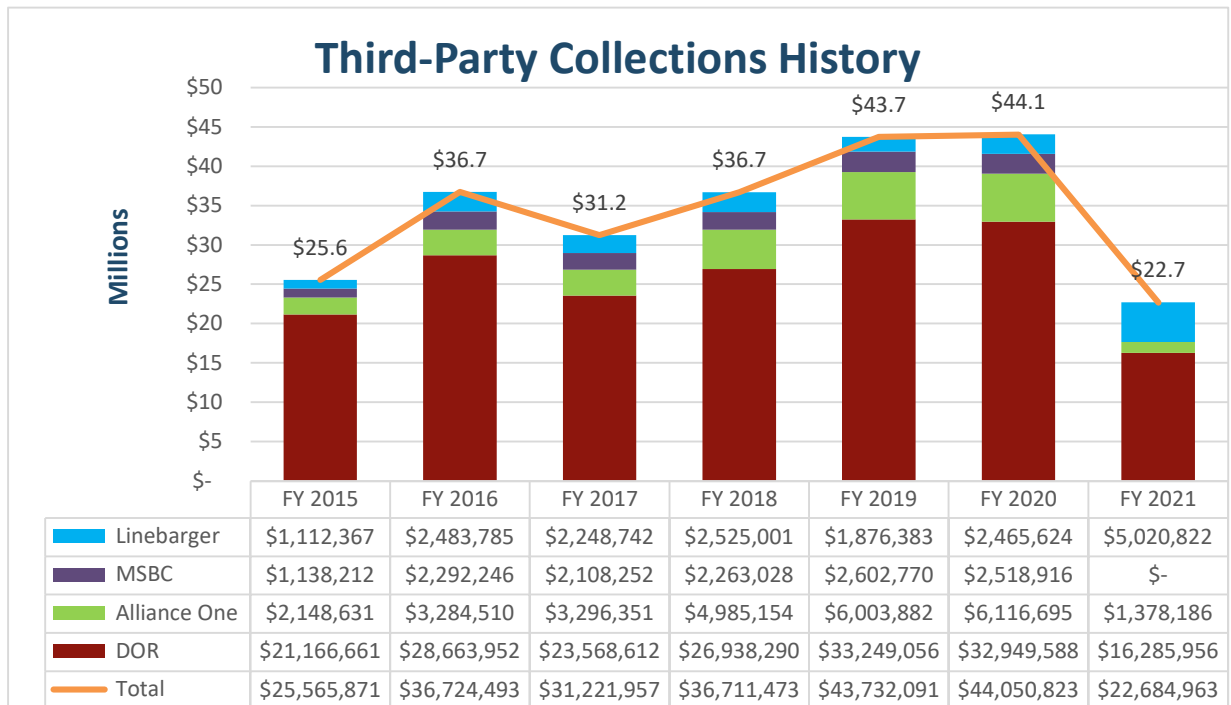
¹ ORS 137.183

Third-Party Collections History

The following is a comparison of third-party collections from fiscal year 2015 to fiscal year 2021.

The \$21.4 million decline in third-party collection revenue in FY 2021 is due to the suspension of collection referrals from March 2020 to March 2021 as a result of the COVID-19 pandemic. Revenue collected in FY 2022 is expected to increase as delayed collection activities resume.

While third-party collection revenue declined by almost 50% in FY 2021, overall revenues declined by only 21.5%. Oregonians continued to pay their filing fees and fines during COVID-19 when they were able to pay.



Fiscal Year 2021 Liquidated and Delinquent Debt

The Oregon Judicial Department has \$1.7 billion in liquidated and delinquent debt as of June 30, 2021 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 (637,678 cases for \$686 million or 40.1% of total AR).
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 (217,757 cases for a total of \$343.9 million, or 20.1% of total AR). A total of \$13.1 million was collected on these accounts during the fiscal year.

3. **Inactive:** Inactive cases are those not assigned to collections and not exempt from a collection referral (642,870 cases for a total of \$679.2 million, or 39.8% 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 2021 Reporting Overview

Doubtful Accounts

Of the \$1.7 billion liquidated and delinquent total, \$1.43 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 2021, there were 217,757 cases totaling \$343,878,348 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), limited judgments on active (open) cases, and judgments within a year of liquidation or last payment received (ORS 1.197).

Reversals

Court judgments are due upon entry of judgment; therefore, once accounts are considered delinquent, they fit that definition until the judgment is paid off or reduced to zero because of an adjustment or a write-off. There cannot be a reversal from being liquidated and delinquent if court fines or fees are owed. The reports previously used to prepare the data were difficult to verify and over the years OJD has been developing a different method to obtain it. During this fiscal year, we were able to discontinue the use of these reports and will no longer report Reversals as they do not apply to OJD debt.

Additions

The state of emergency that resulted from the COVID-19 pandemic not only affected collections but also had an impact on non-criminal case filings and on parking and violation cases. This contributed to a decrease in additions during fiscal year 2021 compared to the previous fiscal year. Furthermore, Additions were offset by amounts that were previously reported as Reversals.

Impact of COVID-19 Pandemic

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 in March of 2020.

1. Encouraged courts to waive or suspend fines, fees, and costs for persons with limited financial resources (Chief Justice Order 20-006 amended).
2. Suspended imposition of late fees on unpaid judgments over 30 days (Chief Justice Order 20-010).

3. Suspended ordering driver license suspensions for failure to pay fine within 30 days. House Bill 4065 (August 2020) repealed court's authority to suspend driver's license for failure to pay fine effective October 1, 2020.
4. Suspended delinquency notices, collection fees, and collection referrals on unpaid judgments over 40 days. 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.
5. Suspended issuing new garnishments on delinquent accounts already assigned to DOR or PCFs for collection.

As the economic impact of the pandemic subsided, the Judicial Department began taking the following actions to resume collection activity.

1. In December 2020, OJD authorized DOR/PCFs to resume new garnishments for accounts already assigned to DOR/PCFs in limited circumstances where ability to pay could be established.
2. In February 2021, Chief Justice Order 21-003 created a new \$50 flat fee for payment plans that extend beyond one year with waiver or suspension of fee authorized based on ability to pay.
3. In March 2021, OJD restructured the court collections process and began sending reminder notices with relief and payment options at 30/90/300 days. A collection referral to DOR/PCF is initiated at one year if no payments are made (as required by statute).

While the long-term impacts to revenue are still unknown, the COVID-19 pandemic created both delays and permanent losses to revenue, as described below.

- Reductions in new filings (civil, small claims, evictions, violations, parking) and associated filing fees and traffic/parking fines which are generally paid quickly without collection actions.
- Pending felony, misdemeanor, and violation cases were taking longer to resolve which created delays in fines/fees being imposed and paid. As courts resolve cases and bring people back to court, either virtually or in-person, the deferred fines/fees will be paid and collected.

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.

During the last fiscal year, OJD worked on the following programs to reduce the impact of fines and fees on Oregonians:

1. As part of the Chief Justice's Strategic Campaign for 2021-2022, OJD continues 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.
2. In January 2021, OJD reduced excessive collection fees by lowering the fee to the lowest amount permitted by ORS 1.202(1) and allowing courts to waive or suspend these fees on cases based on the judgment amount and the debtor's ability to pay (Chief Justice Order 21-003). This order also allowed courts to waive outstanding balances of previously imposed late fees.
3. OJD has updated its standard collection process to allow debtors the maximum time allowed to pay their outstanding financial obligations. 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.
4. OJD has implemented an integration with the Department of Corrections that identifies and reports court ordered financial obligations. This information allows them, under ORS 423.105, to collect outstanding court ordered obligations from the trust account deposits of adults in custody. That program was previously suspended until November 2020 due to the COVID-19 state of emergency. Since that time, OJD has received approximately \$2.04 million in payments through this program.

ec: Chief Justice Martha L. Walters
Nancy Cozine, State Court Administrator
Phillip Lemman, Deputy State Court Administrator
Andrea Michek, Acting Revenue and Collections Manager

Appendix A

Total Liquidated and Delinquent Debt

Total Liquidated and Delinquent	Cases	Total
Beginning Balance July 1, 2020	1,475,096	\$1,771,122,895
Cases added during FY 2021	101,142	\$87,999,498
FY 2021 Collections on Liquidated and Delinquent cases		(\$35,779,573)
Accounts Closed	(73,768)	
Delinquent case Write-offs FY 2021	(4,165)	(\$4,371,735)
Court Adjustments		(\$109,866,391)
Cases Brought Current		
Ending Balance June 30, 2021	1,498,305	\$1,709,104,694

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, 2020	143,571	\$218,507,816
Cases added during FY 2021	42,645	\$37,179,967
OAA Collections FY 2021	(19,923)	(\$16,285,956)
Court adjustments to cases		(\$6,986,665)
Returns*	(70,513)	(\$75,320,444)
Ending Balance June 30, 2021	95,780	\$157,094,718

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

Private Collection Firms	Cases	Total
Beginning Balance July 1, 2020	565,007	\$577,377,738
Cases added during FY 2021	403,026	\$366,463,781
PCF Collections FY 2021	(10,630)	(\$6,399,008)
Court adjustments to cases		(\$33,541,771)
Returns*	(415,505)	(\$374,982,684)
Ending Balance June 30, 2021	541,898	\$528,918,056

* Amounts returned to OJD as uncollectible



Liquidated and Delinquent Accounts Report

Oregon Department of Revenue

December 2021

Introduction

Senate Bill 1067 passed in the 2017 legislative session. 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 2021, 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 2021 (FY 21) with 253,328 L&D accounts valued at \$825,968,930.

Background

DOR administers 39 tax programs that are reported on the L&D report, which generated more than \$16.7 billion¹ in revenue during FY 21. Of that revenue, \$185 million² was a result of DOR's collection activities on L&D accounts. Ninety-nine 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, a primary component of Oregon's tax system.

One of DOR's key responsibilities is to ensure taxpayers comply with the state's tax laws. 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.

¹ 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, increasing the overall revenue realized during FY 21.

² As reported on DOR's L&D report to the LFO for FY 20.

Liquidated and Delinquent Accounts Report
Oregon Department of Revenue

DOR collection activities are a component of 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 the taxpayer 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 stabilized through promoting long-term voluntary compliance.

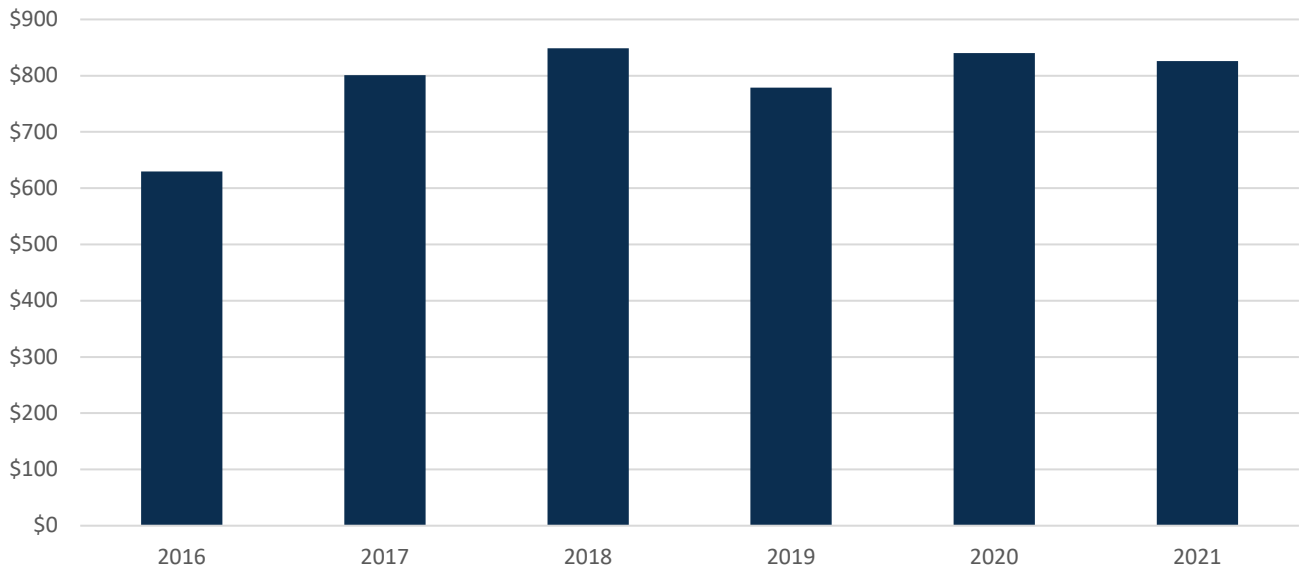
In FY 21 the COVID-19 pandemic continued to present financial challenges for some Oregon taxpayers. In response, DOR continued taxpayer-friendly relief, such as:

- [Directors Order 21-01](#)—Extending the filing and payment due dates for individual Oregon taxpayers.
- [Collections Relief](#) provisions—Extending the time allowed for payment plans from 18 months to 36 months, 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.
- 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.

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

Overall, tax debt has increased over time, with 2021 slightly under 2020 as shown below³.

Figure 1: L&D Tax Debt 2016-2021 (in Millions)



³ Prior to FY 21, debts appealed after a distraint warrant was issued were included in the ending balance. These amounts are no longer included in the department’s L&D balance because they are appealed and no longer liquidated.

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 divided 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 21, the ending balance for failure-to-file accounts was \$395,388,848 and \$430,580,082 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.

Some taxpayers 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 circumstances such as 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-assessed 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 is deficiency assessment debts, in other words, debts resulting from an audit or an adjustment during initial return processing. 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.

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 not considered liquidated and are not included in the department's L&D ending balance³.

Failure-to-file assessment debt

Third-party and federal tax information are used to identify individuals and businesses that did not file a tax return, despite having a requirement to do so. These taxpayers are encouraged to file on their own, but if they do not, DOR will estimate the taxpayer's liability and assess the tax using the best information available. This activity is commonly known as filing enforcement and results in failure-to-file assessments (FTF). FTF debt amounts are the department's best estimate, and DOR believes this to be in line with statutory expectations found in ORS 305.265(10)(a)⁴. However, these debts are still only estimates and can increase or decrease at any

⁴ 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..."

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.

Nearly all of DOR's filing enforcement work—including FTF assessments—is automated through the use of business rules and third-party data stored in DOR's core system. With automation, DOR can begin enforcement action quicker and generate more FTF assessments. Although this automated filing enforcement work increases DOR's L&D balance, it is necessary to continue to do this work to protect the revenue streams administered by DOR.

FTF debts are different from other tax assessments concerning resolution beyond 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. For FTF debt, a taxpayer has an indefinite amount of time to file a tax return, which replaces DOR's FTF return as the record of the taxpayer's tax liability. Senate Bill 495, passed during the 1999 legislative session and codified in ORS 305.265(10)(b),⁵ 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 fluctuation in the L&D balances over time.

There are many reasons FTF assessments are 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 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.

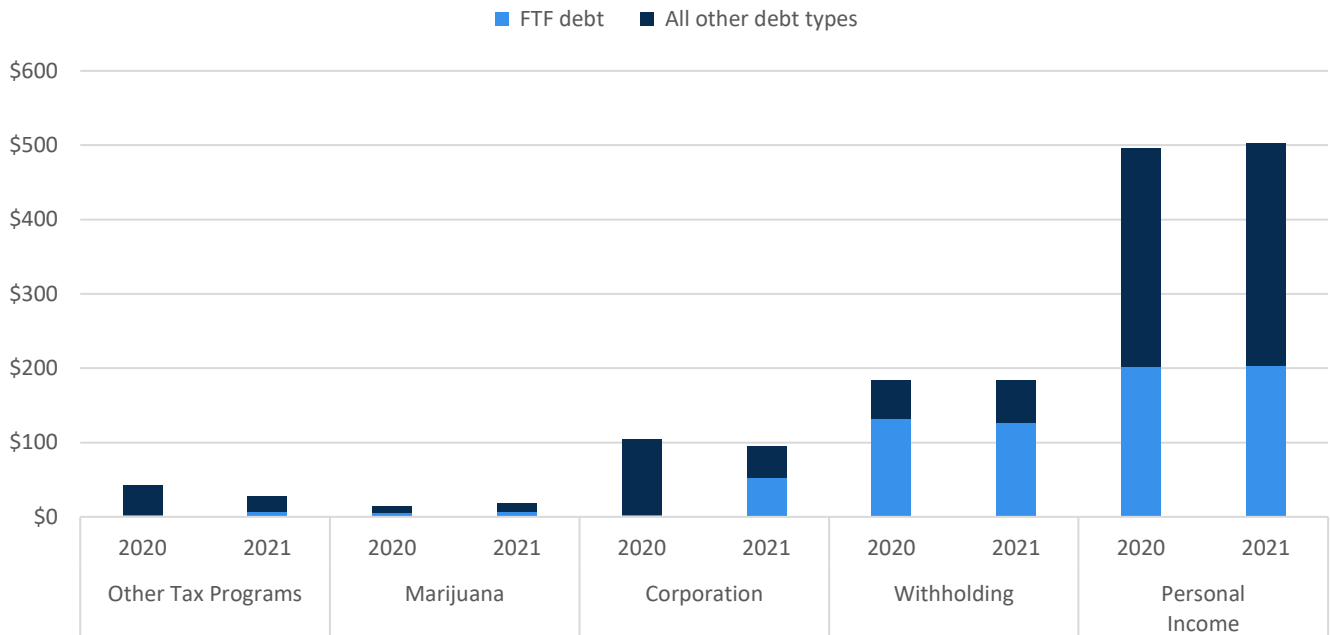
DOR's collection activities support its filing enforcement activities. FTF assessments would have little effect on enforcing tax law if the collection of the amounts established by these assessments were not pursued. Revenue agents report that, in many cases, taxpayers do not respond to multiple attempts 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 that 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.⁶

⁵ 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.”

⁶ The fluctuation between the debt types for the Corporation tax program is due to the department reversing balances in appeal out of the L&D balance while other balance were assessed as part of the department's filing enforcement work.

Figure 2: L&D Tax Debt Type 2020 Compared to 2021 (in Millions)



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 criterion. DOR’s agency-specific criteria apply when all of the following is true for the past three years:

- No assets found,
- 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 \$24 million in write-offs during FY 21, significantly less than the prior two fiscal years after DOR implemented its enhanced system to process write-offs automatically in FY 19. DOR’s enhanced write-off system helps to write off uncollectible accounts timely and regularly. This ongoing work allows DOR to better organize the accounts receivable to focus collection efforts on the most collectible accounts. 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 because it 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 settlement offers, otherwise known as offers of compromise. 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.

Reversals are amounts assessed and reported as L&D and subsequently removed from DOR's L&D balance for a variety of reasons. They are considered neither write-offs nor cancellations, but are reported in the "reversals" line of the L&D report to the LFO. Reversals can be initiated due to a taxpayer having filed a return after an FTF assessment or because of appeal case decisions and amended returns. In these cases, associated penalties and interest are generally reversed. Reversals also have the effect of reducing the L&D ending balance.

L&D account reduction efforts—2021

Concerning 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 non-compliance, 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 to compel 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 or decrease the L&D balance. DOR's approach to counter increases 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

- Solicit payment from the taxpayer by presenting the benefits of paying a debt resulting from audit or filing enforcement activity prior to the assessment date, such as avoiding additional penalties and interest.
- Prioritize filing enforcement activities for accounts more likely to result in promoting filing compliance or collections.

- Provide self-serve electronic tools that allow taxpayers to better estimate their tax liability, file returns, and make timely payments.
- Adjust returns at the point of processing rather than issue a refund and bill later.
- Engage with the public through various methods such as social media, public meetings, open houses, and news releases. These efforts serve to improve compliance with tax law and reduce instances of amounts owed later due to lack of understanding or agreement on tax law.
- Provide opportunity for taxpayers to make payments prior to the debt aging to L&D, including increased staffing following major filing seasons.

Maximize collection of L&D debts

- Use technology and data available to the department such as taxpayer employment and banking information to efficiently collect.
- Establish collection policies that promote voluntary compliance upfront, while still allowing for enforcement if these are not successful.
- Garnish payments due to vendors who contract with the state when the vendor has an outstanding L&D tax balance at DOR.
- Contracted two new private collection firms, bringing the total number of firms the department partners with to collect debt to four. Implementation is underway.

Reducing L&D balance through other means

- Implement enhanced systems to automatically remove uncollectible accounts from the department's accounts receivables by applying write-off and cancellation business rules.
- Resolve balances by educating taxpayers regarding filing requirements and encouraging taxpayers to file tax returns with their self-reported tax liability, resolving balances previously owed under FTF assessments.
- Completed consolidation of the department's collections activities under a single division adding accountability and centralized management to collecting L&D accounts.

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 are necessary because of the COVID-19 pandemic and resulting financial impacts on Oregonians.** DOR has responded by implementing COVID-19 collection relief provisions that serve to collect L&D balances while allowing flexibility for those impacted financially by the pandemic. The department is evaluating options to enhance automation to account for financial impacts on taxpayers due to the pandemic such as unemployment, while continuing to enforce collections on taxpayers who continue to have an ability to pay but have not.
- **Scoring debts to ensure appropriate treatment of accounts.** With several years of data in the department's core system, which was implemented in 2015, the DOR plans to implement an enhanced scoring model that will identify L&D accounts that require intervention versus those that are likely to resolve on their own. These actions will result in improved utilization of state resources and efficiencies in collections.

- **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. 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 and cancellation of uncollectible accounts, automated the issuance of garnishments in specific situations, and consolidated L&D collections under a single division. Collection activity and accounts receivable management in DOR’s core system will continue to mature as DOR completes additional enhancement initiatives including:

- Implementing HB 2131 (2021) authorizing DOR to assess liability on certain individuals for amounts collected but not remitted for Heavy Equipment Rental, E911, Statewide Lodging taxes and Petroleum Load fee.
- Improving taxpayer self-sufficiency tools.
- Establishing operational metrics and accountability standards, and new key performance metrics.
- Evaluating collection policies and practices to implement process improvements through change in department policy, administrative rule updates, or legislative measures that will serve to improve the collection of L&D debts.

Contact

For more information contact the Oregon Department of Revenue Collections Division at:

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Steven Ito

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DEPARTMENT OF JUSTICE
ADMINISTRATIVE SERVICES DIVISION

December 28, 2021

TO: Members of the Oregon Legislative Assembly

FROM: Dania Opheim, Accounting Manager, 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 me at danial.opheim@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 public 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. Due to the Covid-19 pandemic, payment kiosks in some locations were not available to customers.

In 2021, the Division of Child Support implemented change requests for the automated processes related to the receivable liquidation process. Those changes include:

- 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.

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.

Due to the passage of SB 817 (2021), the Division of Child Support will no longer collect child support from parents of youth in the custody of the Oregon Youth Authority (OYA). All past-due support owed to OYA will be satisfied by operation of law effective December 31, 2021 and removed from case balances.

The Division of Child Support continues to enhance the reporting functionality related to liquidated and delinquent accounts in its case management and accounting system, Origin.



Oregon

Kate Brown, Governor

Employment Department

875 Union St NE

Salem, Oregon 97311

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TTY-TDD

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December 28, 2021

The Honorable Senator Elizabeth Steiner Hayward, 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.



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For the fiscal year ended June 30, 2021, the agency's liquidated and delinquent debt was \$170,408,477. It was comprised of 57.89% benefit overpayment, 42.05% delinquent unemployment insurance taxes, and 0.06% administrative accounts receivable.

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

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

Debts are adjusted for any of the following reasons:

- Debts that have been discharged in bankruptcy;
- Reduction of debts after new information is provided;
- Liens or judgments that expired;
- Penalties or interest that are compromised in settlement;
- Per SB 172 (2021), outstanding benefit overpayments that were not caused by fraud are canceled after five years; and
- Overpayments that were not caused by fraud and are less than the maximum amount of unemployment insurance benefits an individual can receive in one week are cancelled after five years.

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



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unemployment insurance tax payments, and implementing several measures to improve how the agency collects debts.

While Oregon continues to have a high rate of employers voluntarily paying their unemployment insurance taxes, it has been affected by Federal CARES Act programs and HB 3389 (2021). The CARES Act provided a reduction of burden to reimbursing employers by providing federal reimbursement for a portion of amounts due. Because of federal program changes, reimbursement timing, and existing system limitations, employers were informed that they could wait to send their reimbursing payments until the agency implemented the CARES Act program. Under the provisions of HB 3389 (2021), qualifying employers are also allowed to defer up to one-third of their quarterly tax obligation until June 30, 2022, without being required to pay penalties and interest on any deferred payment amounts. This means that the agency is currently showing delinquent amounts owing that have been deferred under HB 3389 and will be repaid or partially forgiven in June 2022, or that are awaiting reimbursement from the US Department of Labor under the CARES Act provisions for reimbursing accounts.

Work continues to maintain the high voluntary payment rate with the first phase of the agency's Modernization being 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, most active recovery of debt was placed on hold in March 2020. Most active garnishments and payment plans that were in place prior to the recovery efforts being placed on hold continued, unless there was a request by the customer to suspend. Additionally, the Treasury Offset Program (TOP), State Offset Individual Liability (SOIL), and Interstate Reciprocal Overpayment Recovery Arrangement (IRORA) programs remained active. Full recovery activities resumed in August 2021, which was after this reporting period. Even though active recovery of debt was placed on hold, the agency took the following specific actions to reduce the amount of outstanding debt during the Pandemic:

- Maintained attendance and active participation in the Statewide Accounts Receivable Management group, including staying abreast of changes in Department of Administrative Services' requirements as well as laws that directly affected recovery efforts.
- Delivered 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.
- Reviewed and updated processes and procedures to align with changes resulting from SB 172 (2021).
- Continued refining and updating process maps to ensure they are ready for modernization. As the Recovery Unit continues to look for ways to improve the



Oregon

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 Employment Department's 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 shut down operations altogether. The amount of benefits the agency has paid also increased significantly. During the COVID-19 pandemic, the Employment Department implemented many new unemployment insurance and other benefit programs with little advance notice and that required retroactively paying benefits as required under those new programs. These factors have resulted in increased benefit overpayments. Even with ideal debt prevention and collection effectiveness, the amount of outstanding liquidated and delinquent debt will increase over the prior year due to the pandemic and the resulting economic recession.

Moving forward, the agency will continue to increase its collection of outstanding debts. These actions include:

- Further cross-training of collections staff to increase efficiency utilizing the new training curriculum.
- Update policy and procedures to ensure repayment periods do not exceed the limits set forth by Senate Bill 172 and to ensure appropriate recovery actions are being taken based on overpayment type.
- Continue to 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.
- Continue to identify debt management tools and strategies and communicate that information to the Modernization team. Adding a debt collection case management system to the agency's debt collection process in the modernized system will improve management and prioritization of agency debt collection activities.
- Continue exploring the use of new tools and methods to prevent and detect overpayments, whether they result from mistakes or from complex fraud schemes, and provide new collections opportunities.
- Explore other ways to use information technology automation to reduce staff time.
- Resume and finalize work with Vital Statistics to implement a cross-match against their death records, which should allow for a reduction in improper payments and an increase in debt cancellation and write off.



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The Employment Department is committed to diligently pursuing the debts it is owed. 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 systems, 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

cc: Amanda Beitel, 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 2021**

December 31, 2021

Introduction

This Annual Supplementary Report for FY2021 details several aspects about liquidated and delinquent debt accounts for the Department of Consumer and Business Services (DCBS). As of June 30, 2021, the agency had \$124,589,039 in liquidated and delinquent debt in six program areas. Those delinquent accounts range from \$5.00 to \$1,683,896.06. The DCBS Financial Services, Accounts Receivable unit actively works all liquidated and delinquent debt. As of June 30, 2021, of all the liquidated and delinquent debt, 65 percent is at the Department of Revenue (DOR), 3 percent is on active payment plans, 1 percent is exempt from DOR due to bankruptcy, 18 percent is on schedule to be assigned to DOR, and 13 percent is in the Accounts Receivable queue for review and assignment to DOR (e.g., waiting for final demand letter to expire, a newly assigned account from an agency program). This report includes the following about the agency's liquidated and delinquent debt:

- a. Description of our debt by program area
- b. The process for write-offs, adjustments, and reversals
- c. 2021 accomplishments
- d. Future actions the agency plans to implement

Liquidated and delinquent debt

The liquidated and delinquent accounts for DCBS are from several program areas and consists of fines, penalties, restitution, costs related to non-complying employer (NCE) workers' compensation claims, nonpayment of assessment or fees, Quarantine Time Paid Leave Program (QTL) overpayments, and interest.

Of the \$124,589,039 in liquidated and delinquent debt reported as of June 30, 2021, delinquent accounts reported for fiscal year 2021 was comprised of the following mix of debt:

- a. 31 percent from workers' compensation NCE penalties and associated interest
- b. 27 percent from workers' compensation NCE claims cost and associated interest
- c. 17 percent from restitution and interest
- d. 25 percent from remaining DCBS program areas, which 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 \$25.00 to \$60,500.00.

Division of Financial Regulation (DFR)

The Division of Financial Regulation's mission is to protect Oregonians' access to fair products and services through education, regulation, and consumer assistance. DFR regulates insurance, depository institutions, trust companies, securities, consumer financial products and services, and the Drug Price Transparency Program.

The DFR enforcement actions may result in fines against individuals and companies. In certain cases, penalties have been established against closed companies to dissuade the entity from doing business again or as an attempt to warn consumers to prevent future harm. Most enforcement actions are administrative orders and may include restitution.

Accounts from DFR are the result of fines, penalties, restitution, assessments, premium, retaliatory taxes, and examination fees. DFR accounts range from \$216.45 to \$723,351.45.

Oregon Occupational Safety and Health Division (Oregon OSHA)

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

Accounts from Oregon OSHA are the result of fines and penalties. Oregon OSHA accounts range from \$200.00 to \$289,075.73.

Workers' Compensation Division (WCD)

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

Accounts from WCD are a result of civil penalty and claims costs. WCD accounts range from \$8.00 to \$326,869.28.

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 workers' compensation insurance in Oregon, and by all workers subject to Oregon's workers' compensation laws, whether or not covered by workers' compensation insurance. Employers report and pay the WBFA directly to the state with other state payroll taxes on the Oregon Quarterly Tax Report (Form OQ).

Accounts from WBFA are a result of under or nonpayment of quarterly filings. WBFA accounts range from \$5.00 to \$1,600.00.

COVID-19 Quarantine Time Paid Leave Program (QTL)

The Oregon Legislature's Emergency Board established the COVID-19 Quarantine Time Paid Leave Program in July 2020. These funds were established for Oregonians required to quarantine or isolate and unable to work, and the employer did not provide COVID-19-related paid time off. The program ended June 30, 2021.

Accounts from the COVID-19 QTL Program are the result of misrepresented claims. The accounts range from \$5.00 to \$1,267.50.

Write-offs, adjustments, and reversals

DCBS updates the status of liquidated and delinquent balances through the write-off, adjustment, or reversal process in compliance with the Oregon Accounting Manual (OAM).

Write-offs

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

Before writing off debt as uncollectible, all reasonable efforts must be taken to collect the debt in accordance with the OAM. This effort includes 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 DOR-OAA. Once all of these avenues have been exhausted and the likelihood of collecting the debt is determined to be low, the Accounts Receivable manager may certify the account as uncollectible and write off the debt. DCBS will continue to participate in tax offset while the account is in a write-off status.

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 DOR-OAA advising us to write-off the debt.
2. Accounts Receivable staff members have skip traced the account and at least one of these following situations is true:
 - a. The debtor cannot be located.
 - b. The debtor has no assets.
 - c. The debtor is on a protected fixed income.
 - d. The debtor is deceased with no estate or assets.
 - e. There are no verifiable wages or bank accounts.
 - f. Legal tools such as judgment or distraint warrants have expired and the debt may be collected only through voluntary means.

- g. An inactive or dissolved limited liability corporation.
- h. Debt balance is \$24.99 or less and, therefore, does not meet DOR-OAA minimum criteria for assignment. If an additional debt is later identified that results in the cumulative balance to meet DOR-OAA minimum criteria, the debt is then re-activated and assigned to DOR-OAA for collections.

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 makes adjustments to 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 for the debt.

Examples of an adjustment may include the following:

1. The debtor paid the negotiated settlement amount and DCBS is removing the balance.
2. The debt is substantially paid in full with an interest balance remaining due to timing of the final payment received.
3. The Department of Justice (DOJ) has advised DCBS to not pursue a debt due to a lack of claim.
4. The debt is discharged in a bankruptcy.
5. The DCBS Accounts Receivable Unit receives notification from our programs that the balance is incorrect and the amount owed needs to be corrected.

Reversals

DCBS reverses delinquent and liquidated accounts under certain circumstances.

Examples of a reversal may include the following:

1. The debt has been adjusted and reversed through an appeal process.
2. Debts that have re-entered the administrative appeal process.
3. Additional information was provided by the debtor which eliminates the DCBS claim.
4. When the proof of claim is unavailable for a debt.

5. Debts in which proof of payment-in-full was provided.
6. Temporary reversal to complete a quality assurance review. For example, debts that require additional review by the originating program at the request of the debtor, DOR-OAA, or the program. Once the program finalizes its review, the debt may be returned to the Accounts Receivable Unit for active collections, may be adjusted, or permanently stay reversed.

2021 accomplishments

DCBS has completed and is implementing several actions to reduce the amount of liquidated and delinquent debt and improve our business processes.

Significant actions taken since our previous report include:

1. The Workers' Compensation Division completed its review of the debts related to noncomplying employer (NCE) debts that were reversed in fiscal year 2019. On July 12, 2021, DCBS reported to the co-chairs of the Joint Interim Committee on Ways and Means (Transportation and Economic Development Subcommittee) the completion of the review. A summary of the findings is described in the chart below.

	Activity up to January 31, 2020 report	Feb. 1, 2020 – March 31, 2020	April 1 – June 30, 2020	July 1 – Sept. 30, 2020	Oct 1 -Dec 30, 2020	Jan 1 – Mar 31, 2021	Apr 1 – June 30, 2021	Total
Accounts reviewed	278	187	541	708	663	185	3	2565
Debt paid	\$51,800.00	\$23,711.70	\$34,847.14	\$178,516.97	\$110,059.18	\$76,572.39	\$217,167.79	\$692,675.17
Debt assigned to DCBS accounts receivable	\$26,231,319.00	\$3,817,563.43	\$16,663,227.67	\$3,864,223.89	\$5,438,032.23	\$5,541,847.29	\$2,423,554.63	\$63,979,768.14
Debt permanently reversed	\$464,000.00	\$1,004.00	\$1,163,235.18	\$2,652,742.05	\$418,686.98	\$3,617,863.87	\$2,000.00	\$8,319,532.08

2. At the request of the DCBS director, the internal auditor finalized two audits to provide management an assessment of:
 - a. Program-level actions for noncomplying employer debt to:
 - i. Strengthen internal policies and procedures.
 - ii. Improve the billing statement process.
 - iii. Enhance systems that streamline and improve overall operations.
 - b. The agency's accounts receivable practices for efficiency, effectiveness, compliance, and sufficiency of controls that mitigate risks once program delinquent debt has transferred to the Accounts Receivable Unit.

The identified recommendations from the DCBS internal auditor will allow the agency to continue to improve the oversight, controls, compliance, and systems aspects of accounts receivable management.

3. Approved of a new accounts receivable policy that:
 - a. Established a unified process for the treatment, reporting, monitoring, and assigning debt to the agency's Accounts Receivable Unit.
 - b. Established a centralized payment plan and settlement methodology based on standard criteria and the debtor financial evaluation.
 - c. Approved the addition of adding the collection fees charged by DOR-OAA and collection firms to the debtor.
 - d. Defined the point when a debt begins to accrue interest costs as the point when a debt is accepted by DOR-OAA for collections.
4. Centralized monitoring and processing of all DCBS bankruptcy cases.

Future actions the agency plans to implement

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

1. Fully implement the new accounts receivable policy, Specifically, the following:
 - a. For debts assigned to DOR-OAA, add collection fees to debtor balances.
 - b. Discontinue accruing interest before DOR-OAA assignment.
2. Incorporate into the agency's accounts receivable procedure to skip-trace debtors and secure the state's interest by attaching a lien.
3. Implement recommendations that resulted for the internal audit as described in Actions to Date, item number 2.b., specifically, the following:
 - a. Continue to work with our vendor and internal information technology team to increase functionality of our current debt management system.
 - b. Transfer administratively ordered liquidated and delinquent restitution to DOR-OAA, and work with them to add the collections fees to the restitution so that victims receive the full benefit of payments made against the restitution order.
 - c. Evaluate best practices for debtor file management, create a DCBS standard, and implement. This includes researching opportunities to move to an electronic document management system.

- d. Research ability for our debt management system to manage reoccurring electronic payments.

DCBS will continue to monitor and analyze our current process, as well as the projects included in this section, and work to accomplish these goals with available resources.

Appendix G

INDIVIDUAL AGENCY REPORTS

Accountancy, Board of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	29	\$927,004
Additions:	2	\$40,000
Collections:	0	-\$29,677
Accounts Closed:	-2	\$0
Write-Off's:	-4	-\$48,492
Adjustments:	0	\$57,818
Reversals:	0	\$0
Ending Balance	25	\$946,653
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	2	\$40,586
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	24	\$930,214
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	28	\$927,004
Addition:	1	\$57,232
Collections:	0	-\$29,677
Returned to Originating Agency	-4	-\$48,492
Forward to PCF	0	\$0
Accounts Satisfied	-2	\$0
Ending Balance	23	\$906,067
DOR Collection Fees		
Collection Fees Paid by Debtors	3	\$4,686
Collection Fees Paid by Originating Agency	3	\$1,246
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	3	\$1,994
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	131	\$4,684,166

Administrative Services, Department of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	786	\$6,360,181
Additions:	937	\$6,842,650
Collections:	0	-\$11,767,797
Accounts Closed:	-1,553	\$0
Write-Off's:	-5	-\$30,987
Adjustments:	0	-\$162,019
Reversals:	0	\$0
Ending Balance	165	\$1,242,028
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	10	\$378,000
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	7	\$375,606
Doubtful Accounts	10	\$54,281
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	9	\$69,860
Addition:	7	\$94,498
Collections:	0	\$0
Returned to Originating Agency	-3	-\$29,067
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	13	\$135,291
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:	4	\$6,900
Section V		
Exempt Accounts		
Beginning Balance	750	\$5,930,798
consensual security interest	0	\$0
court ordered judgement	7	\$15,594
litigation, bankruptcy, mediation, etc.	3	\$284,632
student loan of a student attending school	0	\$0
state agency receivables	63	\$420,835
federal or local government receivables	10	\$5,793
hospitalized debtor	0	\$0
imprisoned debtor	1	\$125
account less than \$100.00	58	\$1,758
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	142	\$728,737
<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	1,421	\$10,957,697

Agriculture, Department of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	100	\$325,338
Additions:	137	\$344,753
Collections:	0	-\$371,581
Accounts Closed:	-136	\$0
Write-Off's:	-1	-\$300
Adjustments:	0	-\$13,869
Reversals:	0	\$0
Ending Balance	100	\$284,341
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	21	\$48,452
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	1	\$360
Doubtful Accounts	84	\$262,003
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	38	\$65,966
Addition:	43	\$44,751
Collections:	0	-\$5,835
Returned to Originating Agency	-3	-\$760
Forward to PCF	0	\$0
Accounts Satisfied	-7	\$0
Ending Balance	71	\$104,122
DOR Collection Fees		
Collection Fees Paid by Debtors	7	\$1,444
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	31	\$43,117
Addition:	0	\$50
Collections:	0	-\$50
Returned to Originating Agency	-31	-\$43,117
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$12
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	\$450
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	7	\$145,607
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	2	\$131,342
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	1	\$304
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	5	\$121
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
ORS Ch. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	8	\$131,767
<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	479	\$1,498,788

Appraiser Certification and Licensing Board

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	18	\$304,123
Additions:	3	\$3,750
Collections:	0	-\$3,750
Accounts Closed:	-3	\$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	\$304,123
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	18	\$304,123
Doubtful Accounts	18	\$304,123
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	3	\$50,546
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	-3	-\$50,546
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	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	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	91	\$1,520,655

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:	-9	-\$50,095
Adjustments:	0	-\$589
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	2	\$11,866
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	-2	-\$11,866
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

Aviation, Department of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	195	\$51,339
Additions:	256	\$92,536
Collections:	0	-\$5,688
Accounts Closed:	-134	\$0
Write-Off's:	-12	-\$5,060
Adjustments:	0	\$0
Reversals:	-101	-\$47,050
Ending Balance	204	\$86,077
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	71	\$74,067
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	71	\$74,067
Doubtful Accounts	65	\$5,580
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	37	\$9,161
Addition:	63	\$5,945
Collections:	0	-\$4,726
Returned to Originating Agency	-6	-\$545
Forward to PCF	0	\$0
Accounts Satisfied	-43	\$0
Ending Balance	51	\$9,835
DOR Collection Fees		
Collection Fees Paid by Debtors	48	\$1,197
Collection Fees Paid by Originating Agency	1	\$16
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	8	\$616
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	63	\$1,550
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	3	\$200
federal or local government receivables	79	\$1,975
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	82	\$2,175
<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	1,001	\$353,267

Blind, Commission for the

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	1	\$22,202
Additions:	2	\$238
Collections:	0	\$0
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	3	\$22,440
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	3	\$22,440
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	1	\$21,777
Doubtful Accounts	1	\$21,777
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	11	\$110,874

Chiropractic Examiners, Board of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	15	\$470,244
Additions:	0	\$0
Collections:	0	-\$4,685
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	15	\$465,559
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	2	\$149,729
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:	13	\$317,915
Collections:	0	-\$2,085
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	-1	\$0
Ending Balance	13	\$315,830
DOR Collection Fees		
Collection Fees Paid by Debtors	2	\$375
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	\$26,113
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	60	\$1,738,995

Construction Contractors Board

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	3,034	\$10,799,678
Additions:	884	\$1,994,911
Collections:	0	-\$373,909
Accounts Closed:	-683	\$0
Write-Off's:	-2,078	-\$7,761,475
Adjustments:	0	-\$84,628
Reversals:	0	-\$1,091,826
Ending Balance	1,157	\$3,482,751
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	486	\$1,243,192
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	286	\$629,080
Doubtful Accounts	136	\$474,997
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	1,227	\$4,358,431
Addition:	154	\$692,496
Collections:	0	-\$75,053
Returned to Originating Agency	-647	-\$2,736,315
Forward to PCF	0	\$0
Accounts Satisfied	-63	\$0
Ending Balance	671	\$2,239,559
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	486	\$20,680
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	1,457	\$4,988,328
Addition:	0	\$83,679
Collections:	0	\$0
Returned to Originating Agency	-1,437	-\$5,072,007
Return to DOR	-20	\$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	360	\$316,359
Original Debt	279	\$319,150
Penalties and Interest	0	\$46
Collection Fees	0	\$0
Other Fees/Charges/Adjustments/Prior Payments	0	-\$1,346
Total Debt	279	\$317,850
Net Settlement Received	0	-\$131,500
Ending Balance	279	\$186,350
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$19,440
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	2	\$3,105
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	6,249	\$14,842,023

Consumer and Business Services, Board of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	13,170	\$98,929,816
Additions:	6,923	\$50,022,079
Collections:	0	-\$5,108,591
Accounts Closed:	-4,754	\$0
Write-Offs:	-75	-\$4,610,605
Adjustments:	0	-\$10,094,235
Reversals:	-391	-\$4,549,425
Ending Balance	14,873	\$124,589,039
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	3,450	\$15,567,099
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	3,450	\$15,567,099
Doubtful Accounts	2,867	\$14,293,824
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	7,749	\$57,301,240
Addition:	4,686	\$44,990,103
Collections:	0	-\$3,230,945
Returned to Originating Agency	-1,215	-\$18,078,049
Forward to PCF	0	\$0
Accounts Satisfied	-1,894	\$0
Ending Balance	9,326	\$80,982,349
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	1,797	\$645,989
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	2	\$101,371
Original Debt	4	\$665,506
Penalties and Interest	0	\$166,971
Collection Fees	0	\$23,867
Other Fees/Charges/Adjustments/Prior Payments	0	-\$52,820
Total Debt	4	\$803,524
Net Settlement Received	0	-\$97,023
Ending Balance	4	\$706,501
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	553	\$219,135
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	2	\$4,902
Section V		
Exempt Accounts		
Beginning Balance	2,409	\$30,754,462
consensual security interest	0	\$0
court ordered judgement	22	\$22,446,609
litigation, bankruptcy, mediation, etc.	223	\$1,555,783
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	1,663	\$29,322
loss of federal funds or federal program funds	0	\$0
debtor hardship	8	\$270,517
non-consensual lien	1	\$3,274
secured by bond	0	\$0
payment on multiple accounts within 1 year	149	\$2,959,243
ORS Ch. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	11	\$570,462
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	20	\$204,381
suspension of collection under ORS 305.155	0	\$0
Ending Balance	2,097	\$28,039,591
<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	67,134	\$546,592,365

Corrections, Department of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	3,225	\$4,485,145
Additions:	1,424	\$1,397,664
Collections:	0	-\$587,504
Accounts Closed:	-347	\$0
Write-Off's:	-179	-\$313,928
Adjustments:	0	\$16,160
Reversals:	-90	-\$207,306
Ending Balance	4,033	\$4,790,231
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	26	\$124,065
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	1,005	\$1,636,874
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	3,059	\$4,343,803
Addition:	776	\$945,746
Collections:	0	-\$296,796
Returned to Originating Agency	-128	-\$507,474
Forward to PCF	0	\$0
Accounts Satisfied	-290	\$0
Ending Balance	3,417	\$4,485,279
DOR Collection Fees		
Collection Fees Paid by Debtors	21	\$2,291
Collection Fees Paid by Originating Agency	2,056	\$64,455
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	333	\$75,896
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	39	\$95,213
Section V		
Exempt Accounts		
Beginning Balance	154	\$49,226
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	315	\$12,346
loss of federal funds or federal program funds	0	\$0
debtor hardship	275	\$168,539
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	590	\$180,885
<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	19,714	\$20,960,810

Dentistry, Board of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	1	\$1,000
Additions:	2	\$33,142
Collections:	0	-\$165
Accounts Closed:	-1	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	2	\$33,977
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	\$1,000
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	1	\$1,000
Addition:	2	\$33,142
Collections:	0	-\$165
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	3	\$33,977
DOR Collection Fees		
Collection Fees Paid by Debtors	2	\$48
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	13	\$136,956

Dungeness Crab Commission, Oregon

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	29	\$69,542
Additions:	11	\$8,732
Collections:	0	-\$56,518
Accounts Closed:	-20	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	20	\$21,756
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	6	\$7,733
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	5	\$1,720
Addition:	8	\$12,177
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	-5	\$0
Ending Balance	8	\$13,897
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	2	\$365
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	\$243
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	5	\$126
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
ORS Ch. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	5	\$126
<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	86	\$79,899

Eastern Oregon University

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	2,202	\$1,998,482
Additions:	1,058	\$4,890,668
Collections:	0	-\$4,864,648
Accounts Closed:	-440	\$0
Write-Off's:	-218	-\$32,172
Adjustments:	0	-\$14,488
Reversals:	0	\$0
Ending Balance	2,602	\$1,977,842
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	382	\$587,574
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	2,602	\$1,977,842
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	267	\$494,830
Addition:	232	\$445,870
Collections:	0	-\$188,399
Returned to Originating Agency	-85	-\$132,012
Forward to PCF	0	\$0
Accounts Satisfied	-100	\$0
Ending Balance	314	\$620,289
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$32,367
Collection Fees Paid by Originating Agency	0	\$3,745
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	373	\$680,947
Addition:	244	\$323,388
Collections:	0	-\$58,800
Returned to Originating Agency	-189	-\$259,253
Return to DOR	0	\$0
Accounts Satisfied	-51	\$0
Ending Balance	377	\$686,282
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$13,800
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	0	\$64,834
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	1,070	\$62,499
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	4	\$9,506
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	1,525	\$74,191
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	1,529	\$83,697
<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	13,698	\$9,480,641

Education, Department of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	169	\$1,101,182
Additions:	14	\$247,884
Collections:	0	-\$1,191,188
Accounts Closed:	0	\$0
Write-Off's:	-1	-\$50
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	182	\$157,828
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	154	\$44,912
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	12	\$57,508
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	24	\$73,929
Addition:	3	\$3,189
Collections:	0	-\$7,677
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	-5	\$0
Ending Balance	22	\$69,441
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	9	\$1,520
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	6	\$4,581
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	601	\$650,009

Employment Department

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	38,381	\$145,834,726
Additions:	41,288	\$96,019,091
Collections:	0	-\$42,914,698
Accounts Closed:	-19,768	\$0
Write-Off's:	-969	-\$8,432,631
Adjustments:	0	-\$20,022,675
Reversals:	0	\$0
Ending Balance	58,932	\$170,483,813
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	107	\$81,419
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	103	\$80,504
Doubtful Accounts	1,881	\$37,155,977
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	7,838	\$38,591,674
Addition:	1,609	\$6,566,093
Collections:	0	-\$1,397,430
Returned to Originating Agency	-2,177	-\$10,665,101
Forward to PCF	0	\$0
Accounts Satisfied	-1,226	\$0
Ending Balance	6,044	\$33,095,236
DOR Collection Fees		
Collection Fees Paid by Debtors	7,811	\$296,988
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	14	\$128,901
Addition:	0	\$0
Collections:	0	-\$2,726
Returned to Originating Agency	-9	-\$29,702
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	5	\$96,473
Private Collection Fees		
Collection Fees Paid by Debtors	9	\$627
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	2,351	\$2,721,898
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	2,622	\$994,235
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	120	\$52,653
Section V		
Exempt Accounts		
Beginning Balance	30,529	\$107,114,150
consensual security interest	0	\$0
court ordered judgement	134	\$2,236,535
litigation, bankruptcy, mediation, etc.	5,208	\$23,880,792
student loan of a student attending school	0	\$0
state agency receivables	6	\$5,861
federal or local government receivables	0	\$0
hospitalized debtor	1	\$811
imprisoned debtor	95	\$521,904
account less than \$100.00	533	\$24,371
loss of federal funds or federal program funds	46,070	\$106,011,622
debtor hardship	93	\$477,199
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	298	\$1,231,907
ORS Ch. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	2	\$58,526
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	336	\$2,761,157
suspension of collection under ORS 305.155	0	\$0
Ending Balance	52,776	\$137,210,685
<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	281,047	\$830,270,865

Employment Reallions Board

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	11	\$3,856
Additions:	51	\$23,416
Collections:	0	-\$17,918
Accounts Closed:	-42	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	20	\$9,354
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	4	\$2,500
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	4	\$2,500
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	16	\$6,854
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	16	\$6,854
<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	80	\$37,416

Energy, Department of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	0	\$0
Additions:	15	\$103,629
Collections:	0	\$0
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	15	\$103,629
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	15	\$103,629
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	45	\$310,887

Engineering and Land Surveying, Board of Examiners for

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	14	\$122,140
Additions:	2	\$4,500
Collections:	0	-\$22,442
Accounts Closed:	-4	\$0
Write-Off's:	-1	-\$16,390
Adjustments:	0	-\$4,458
Reversals:	0	\$0
Ending Balance	11	\$83,350
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	7	\$18,178
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	14	\$122,140
Addition:	2	\$4,500
Collections:	0	-\$22,442
Returned to Originating Agency	-3	-\$20,848
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	13	\$83,350
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	5	\$3,366
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	1	\$128
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	61	\$355,072

Environmental Quality, Department of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	3,033	\$13,276,082
Additions:	3,141	\$7,500,476
Collections:	0	-\$4,720,317
Accounts Closed:	-835	\$0
Write-Off's:	-110	-\$115,951
Adjustments:	0	-\$929
Reversals:	-3,182	-\$9,439,188
Ending Balance	2,047	\$6,500,173
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	654	\$988,204
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	511	\$690,014
Doubtful Accounts	79	\$223,494
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	655	\$2,282,768
Addition:	1,529	\$1,961,678
Collections:	0	-\$195,507
Returned to Originating Agency	-822	-\$1,296,533
Forward to PCF	0	\$0
Accounts Satisfied	-253	\$0
Ending Balance	1,109	\$2,752,406
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	275	\$48,328
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	65	\$40,531
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	11	\$10,599
Section V		
Exempt Accounts		
Beginning Balance	169	\$1,669,849
consensual security interest	2	\$41,923
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	73	\$1,317,723
student loan of a student attending school	0	\$0
state agency receivables	11	\$135,368
federal or local government receivables	18	\$111,230
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	42	\$1,488
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	23	\$400,654
secured by bond	0	\$0
payment on multiple accounts within 1 year	115	\$751,174
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	284	\$2,759,560
<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	8,644	\$27,695,297

Fish and Wildlife, Department of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	23	\$50,312
Additions:	1	\$982
Collections:	0	-\$298
Accounts Closed:	-2	\$0
Write-Off's:	-1	-\$1,127
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	21	\$49,869
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	6	\$31,412
Addition:	1	\$982
Collections:	0	-\$298
Returned to Originating Agency	0	-\$20
Forward to PCF	0	\$0
Accounts Satisfied	-2	\$0
Ending Balance	5	\$32,076
DOR Collection Fees		
Collection Fees Paid by Debtors	2	\$74
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	17	\$18,900
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	-1	-\$1,108
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	16	\$17,792
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	\$298
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	88	\$199,846

Forestry, Department of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	273	\$14,308,514
Additions:	444	\$57,548,157
Collections:	0	-\$39,107,485
Accounts Closed:	-200	\$0
Write-Off's:	0	\$0
Adjustments:	0	-\$22,998,479
Reversals:	0	\$0
Ending Balance	517	\$9,750,707
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	294	\$3,558,230
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	264	\$2,530,637
Doubtful Accounts	0	\$0
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	23	\$29,618
Addition:	8	\$5,476
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	31	\$35,094
DOR Collection Fees		
Collection Fees Paid by Debtors	2	\$30
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	0	\$0
Addition:	25	\$25,145
Collections:	0	-\$2,255
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	25	\$22,890
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	71	\$12,716,472
consensual security interest	0	\$0
court ordered judgement	4	\$1,140
litigation, bankruptcy, mediation, etc.	43	\$826,978
student loan of a student attending school	0	\$0
state agency receivables	68	\$1,877,488
federal or local government receivables	52	\$3,428,885
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	167	\$6,134,491
<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	2,111	\$50,691,733

Geology and Mineral Industries, Department of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	6	\$59,060
Additions:	11	\$125,198
Collections:	0	-\$100,672
Accounts Closed:	-12	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	5	\$83,586
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	6	\$59,060
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	5	\$83,586
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
ORS Ch. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	5	\$83,586
<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	26	\$393,404

Governemnt Ethics Commission, Oregon

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	125	\$54,455
Additions:	35	\$90,945
Collections:	0	-\$31,247
Accounts Closed:	-3	\$0
Write-Off's:	0	\$0
Adjustments:	0	-\$5,671
Reversals:	-1	\$0
Ending Balance	156	\$108,482
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	5	\$10,416
Addition:	28	\$48,488
Collections:	0	-\$6,257
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	-3	\$0
Ending Balance	30	\$52,647
DOR Collection Fees		
Collection Fees Paid by Debtors	21	\$1,244
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	5	\$2,995
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	126	\$55,835
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	126	\$55,835
<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	650	\$438,167

Health Authority, Oregon

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	4,358	\$18,644,533
Additions:	1,248	\$22,390,905
Collections:	0	-\$12,413,906
Accounts Closed:	-2,168	\$0
Write-Off's:	-251	-\$286,174
Adjustments:	0	-\$8,513,189
Reversals:	0	\$0
Ending Balance	3,187	\$19,822,169
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	353	\$2,146,427
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	64	\$1,057,059
Doubtful Accounts	136	\$991,882
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	457	\$863,428
Addition:	72	\$122,647
Collections:	0	-\$76,102
Returned to Originating Agency	-226	-\$303,992
Forward to PCF	0	\$0
Accounts Satisfied	-66	\$0
Ending Balance	237	\$605,981
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	89	\$15,845
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	201	\$213,295
State of Oregon Vendor Offset Program	26	\$30,117
State of Oregon Tax Offset Program	659	\$357,108
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	134	\$175,976
Section V		
Exempt Accounts		
Beginning Balance	3,594	\$13,215,699
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	43	\$6,661,715
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	54	\$581,733
hospitalized debtor	739	\$4,835,099
imprisoned debtor	0	\$0
account less than \$100.00	48	\$2,309
loss of federal funds or federal program funds	1,713	\$4,988,904
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	2,597	\$17,069,760
<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	17,298	\$93,199,228

Higher Education Coordinating Commission

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	0	\$0
Additions:	3	\$4,519
Collections:	0	-\$668
Accounts Closed:	-2	\$0
Write-Off's:	0	\$0
Adjustments:	0	-\$2,970
Reversals:	0	\$0
Ending Balance	1	\$881
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	1	\$881
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	\$2,643

Housing and Community Services Department

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	319	\$1,510,780
Additions:	591	\$6,579,726
Collections:	0	-\$2,770,472
Accounts Closed:	-408	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	502	\$5,320,034
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	14	\$3,720
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	14	\$3,720
Doubtful Accounts	0	\$0
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	12	\$11,000
Addition:	0	\$0
Collections:	0	-\$1,689
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	-2	\$0
Ending Balance	10	\$9,311
DOR Collection Fees		
Collection Fees Paid by Debtors	2	\$325
Collection Fees Paid by Originating Agency	1	\$99
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	285	\$1,488,155
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	470	\$5,298,903
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	470	\$5,298,903
<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	2,296	\$22,768,715

Human Services, Department of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	13,605	\$35,839,253
Additions:	703	\$2,211,778
Collections:	0	-\$5,594,432
Accounts Closed:	-2,936	\$0
Write-Off's:	-506	-\$1,031,537
Adjustments:	0	\$150,685
Reversals:	0	-\$40,417
Ending Balance	10,866	\$31,535,330
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	544	\$1,409,905
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	196	\$564,253
Doubtful Accounts	217	\$626,215
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	738	\$2,272,357
Addition:	365	\$789,212
Collections:	0	-\$361,104
Returned to Originating Agency	-304	-\$944,161
Forward to PCF	0	\$0
Accounts Satisfied	-287	\$0
Ending Balance	512	\$1,756,304
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	1,006	\$71,358
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	1	\$37,958
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	-1	-\$37,958
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	1,136	\$1,208,670
State of Oregon Vendor Offset Program	148	\$170,664
State of Oregon Tax Offset Program	3,726	\$2,131,058
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	277	\$455,047
Section V		
Exempt Accounts		
Beginning Balance	12,105	\$32,125,763
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	3	\$15,118
federal or local government receivables	3	\$78,616
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	96	\$4,933
loss of federal funds or federal program funds	9,708	\$28,270,454
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
ORS Ch. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	9,810	\$28,369,121
<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	61,731	\$162,084,443

Judicial Department

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	1,475,096	\$1,771,122,895
Additions:	101,142	\$87,999,498
Collections:	0	-\$35,779,573
Accounts Closed:	-73,767	\$0
Write-Off's:	-4,166	-\$4,371,735
Adjustments:	0	-\$109,866,391
Reversals:	0	\$0
Ending Balance	1,498,305	\$1,709,104,694
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	642,870	\$679,213,572
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	553,194	\$533,114,310
Doubtful Accounts	1,252,883	\$1,429,153,345
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	143,571	\$218,477,816
Addition:	42,645	\$37,209,967
Collections:	0	-\$16,285,956
Returned to Originating Agency	-70,513	-\$82,307,109
Forward to PCF	0	\$0
Accounts Satisfied	-19,923	\$0
Ending Balance	95,780	\$157,094,718
DOR Collection Fees		
Collection Fees Paid by Debtors	32,179	\$3,635,213
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	565,007	\$577,377,738
Addition:	403,026	\$366,463,781
Collections:	0	-\$6,399,008
Returned to Originating Agency	-415,505	-\$408,524,455
Return to DOR	0	\$0
Accounts Satisfied	-10,630	\$0
Ending Balance	541,898	\$528,918,056
Private Collection Fees		
Collection Fees Paid by Debtors	15,651	\$1,137,684
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	22,743	\$7,102,379
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	2	\$1,253
Section V		
Exempt Accounts		
Beginning Balance	313,352	\$514,959,199
consensual security interest	0	\$0
court ordered judgement	2,310	\$29,345,366
litigation, bankruptcy, mediation, etc.	4,861	\$4,183,706
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	54,514	\$173,816,795
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	23,457	\$55,713,475
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)	132,615	\$80,819,006
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	217,757	\$343,878,348
<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	7,540,354	\$8,646,308,587

Justice, Department of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	53,752	\$371,654,628
Additions:	4,694	\$9,721,166
Collections:	0	-\$27,020,419
Accounts Closed:	-8,637	\$0
Write-Off's:	-446	-\$8,193,900
Adjustments:	0	-\$289,834
Reversals:	-5	-\$3,004,302
Ending Balance	49,358	\$342,867,339
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	224	\$66,325
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	48,333	\$153,285,611
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	613	\$7,433,516
Addition:	3	\$426,350
Collections:	0	-\$37,023
Returned to Originating Agency	-19	-\$7,199,793
Forward to PCF	0	\$0
Accounts Satisfied	-66	\$0
Ending Balance	531	\$623,050
DOR Collection Fees		
Collection Fees Paid by Debtors	67	\$2,327
Collection Fees Paid by Originating Agency	198	\$6,391
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	1	\$10,000
Penalties and Interest	0	\$9,789
Collection Fees	0	\$0
Other Fees/Charges/Adjustments/Prior Payments	0	\$20
Total Debt	1	\$19,809
Net Settlement Received	0	-\$7,500
Ending Balance	1	\$12,309
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	8,433	\$9,985,218
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	2,073	\$623,443
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	41	\$20,489
Section V		
Exempt Accounts		
Beginning Balance	52,856	\$364,177,154
consensual security interest	0	\$0
court ordered judgement	48	\$40,163,973
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	18	\$460,927
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	25	\$2,460
account less than \$100.00	263	\$12,034
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	48,249	\$301,538,570
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	48,603	\$342,177,964
<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	309,212	\$1,899,548,091

Labor and Industries, Bureau of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	618	\$4,235,519
Additions:	67	\$1,301,006
Collections:	0	-\$121,489
Accounts Closed:	-10	\$0
Write-Off's:	-127	-\$1,656,471
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	548	\$3,758,565
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	245	\$1,567,918
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	245	\$1,567,918
Doubtful Accounts	184	\$1,175,939
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	407	\$2,978,339
Addition:	34	\$984,513
Collections:	0	-\$120,152
Returned to Originating Agency	-127	-\$1,656,471
Forward to PCF	0	\$0
Accounts Satisfied	-12	\$0
Ending Balance	302	\$2,186,229
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$23,132
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	1	\$5,754
Addition:	0	\$0
Collections:	0	-\$1,336
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	1	\$4,418
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	2,376	\$16,233,745

Landscape Contractors Board

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	561	\$576,743
Additions:	18	\$38,950
Collections:	0	-\$8,606
Accounts Closed:	-24	\$0
Write-Off's:	-8	-\$13,646
Adjustments:	0	\$8,336
Reversals:	-6	-\$4,953
Ending Balance	541	\$596,824
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	2	\$86,617
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	530	\$10,630
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	556	\$571,970
Addition:	15	\$38,200
Collections:	0	-\$6,366
Returned to Originating Agency	-24	-\$93,597
Return to DOR	0	\$0
Accounts Satisfied	-8	\$0
Ending Balance	539	\$510,207
Private Collection Fees		
Collection Fees Paid by Debtors	26	\$6,150
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	2,718	\$2,317,459

Library, Oregon State

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	3	\$275
Additions:	3	\$14,515
Collections:	0	-\$14,790
Accounts Closed:	-6	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	0	\$0
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-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	\$140
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
ORS Ch. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	0	\$0
<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	\$140

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	39	\$46,815
Additions:	40	\$19,128
Collections:	0	-\$26,621
Accounts Closed:	-34	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	-3	-\$20,711
Ending Balance	42	\$18,611
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	1	\$117
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	1	\$117
Doubtful Accounts	1	\$505
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	20	\$12,995
Addition:	11	\$7,695
Collections:	0	-\$3,144
Returned to Originating Agency	-1	-\$500
Forward to PCF	0	\$0
Accounts Satisfied	-2	\$0
Ending Balance	28	\$17,046
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$622
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	11	\$29,470
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	1	\$929
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	\$518
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	13	\$1,447
<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	180	\$105,039

Long-Term Care Ombudsman

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Additions:	4	\$46,164
Collections:	0	-\$30,822
Accounts Closed:	-3	\$0
Write-Offs:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	1	\$15,342
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	\$15,342
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	\$15,342
<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	\$61,368

Lottery Commission, Oregon State

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	11	\$296,718
Additions:	3	\$59,045
Collections:	0	-\$4,700
Accounts Closed:	-1	\$0
Write-Off's:	-2	-\$11,512
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	11	\$339,551
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	8	\$309,772
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	7	\$32,090
Addition:	3	\$282,365
Collections:	0	-\$100
Returned to Originating Agency	-2	-\$11,512
Forward to PCF	0	\$0
Accounts Satisfied	-1	\$0
Ending Balance	7	\$302,843
DOR Collection Fees		
Collection Fees Paid by Debtors	1	\$20
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	4	\$264,627
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	1	\$5,127
student loan of a student attending school	0	\$0
state agency receivables	1	\$8,518
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	2	\$23,063
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	\$36,708
<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	\$1,932,623

Marine Board, Oregon State

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	27	\$221,362
Additions:	40	\$32,489
Collections:	0	-\$11,095
Accounts Closed:	-33	\$0
Write-Off's:	-10	-\$20,216
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	24	\$222,540
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	6	\$861
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	22	\$209,443
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	21	\$205,679
Addition:	6	\$42,522
Collections:	0	-\$6,419
Returned to Originating Agency	-8	-\$20,129
Forward to PCF	0	\$0
Accounts Satisfied	-2	\$0
Ending Balance	17	\$221,653
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	4	\$1,276
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	1	\$2,458
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	2	\$87
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	\$26
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
<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	119	\$1,102,563

Massage Therapists, Oregon Board of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	169	\$731,426
Additions:	26	\$101,764
Collections:	0	-\$106,749
Accounts Closed:	-31	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	164	\$726,441
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	34	\$173,470
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	33	\$152,453
Doubtful Accounts	19	\$63,200
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	150	\$697,555
Addition:	13	\$68,332
Collections:	0	-\$60,463
Returned to Originating Agency	-33	-\$152,453
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	130	\$552,971
DOR Collection Fees		
Collection Fees Paid by Debtors	35	\$13,664
Collection Fees Paid by Originating Agency	4	\$503
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	12	\$5,983
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	725	\$2,968,097

Medical Imaging, Board of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	3	\$822
Additions:	5	\$8,900
Collections:	0	-\$3,700
Accounts Closed:	-3	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	5	\$6,022
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	4	\$5,522
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	4	\$5,522
Doubtful Accounts	3	\$1,822
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	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	\$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	23	\$25,910

Mental Health Regulatory Agency

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	28	\$242,266
Additions:	4	\$37,895
Collections:	0	-\$30,321
Accounts Closed:	-6	\$0
Write-Off's:	0	\$0
Adjustments:	0	-\$22,554
Reversals:	0	\$0
Ending Balance	26	\$227,286
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	28	\$242,266
Addition:	4	\$15,341
Collections:	0	-\$30,321
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	-6	\$0
Ending Balance	26	\$227,286
DOR Collection Fees		
Collection Fees Paid by Debtors	125	\$6,595
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	10	\$5,137
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	239	\$920,876

Military Department, Oregon

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	89	\$369,212
Additions:	136	\$7,015,077
Collections:	0	-\$6,784,978
Accounts Closed:	-130	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$791
Reversals:	-4	-\$71,657
Ending Balance	91	\$528,445
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	\$13,273
Addition:	0	\$0
Collections:	0	-\$13,273
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	-14	\$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	\$1,650
Section V		
Exempt Accounts		
Beginning Balance	75	\$355,939
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	91	\$528,445
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	91	\$528,445
<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	440	\$2,471,369

Mortuary and Cemetery Board

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	21	\$710,248
Additions:	1	\$500
Collections:	0	-\$950
Accounts Closed:	-1	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	21	\$709,798
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	20	\$665,798
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	19	\$650,098
Doubtful Accounts	18	\$606,098
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	1	\$44,000
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	1	\$44,000
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	1	\$4,000
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	-1	-\$4,000
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	101	\$3,429,590

Nursing, Board of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	11	\$33,958
Additions:	14	\$26,358
Collections:	0	-\$12,696
Accounts Closed:	-7	\$0
Write-Off's:	-4	-\$11,175
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	14	\$36,445
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	8	\$17,066
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	1	\$3,637
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	5	\$14,836
Addition:	2	\$9,136
Collections:	0	-\$3,081
Returned to Originating Agency	-3	-\$6,210
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	4	\$14,681
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	2	\$610
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	1	\$550
Addition:	2	\$4,698
Collections:	0	\$0
Returned to Originating Agency	-1	-\$550
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	2	\$4,698
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	51	\$132,961

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	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	\$11,999
Addition:	0	\$0
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	16	\$1,416,824
Additions:	7	\$701,802
Collections:	0	-\$130,844
Accounts Closed:	-4	\$0
Write-Off's:	0	\$0
Adjustments:	0	-\$42,181
Reversals:	0	\$0
Ending Balance	19	\$1,945,601
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:	2	\$179,034
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	2	\$179,034
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	15	\$1,445,424
consensual security interest	16	\$1,670,567
court ordered judgement	1	\$96,000
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	17	\$1,766,567
<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	91	\$9,227,828

Occupational Therapists, Board of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	1	\$1,500
Additions:	1	\$1,000
Collections:	0	\$0
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	2	\$2,500
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	1	\$1,000
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	1	\$1,000
Doubtful Accounts	2	\$2,500
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	1	\$1,500
Addition:	1	\$1,000
Collections:	0	\$0
Returned to Originating Agency	-1	-\$1,000
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	10	\$12,500

Oregon Correction Enterprises

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	29	\$118,267
Additions:	52	\$550,934
Collections:	0	-\$543,797
Accounts Closed:	-55	\$0
Write-Off's:	-2	-\$630
Adjustments:	0	-\$6,543
Reversals:	0	\$0
Ending Balance	24	\$118,231
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	5	\$24,940
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	1	\$2,565
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	15	\$14,761
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	6	\$79,210
federal or local government receivables	1	\$13,613
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	12	\$468
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	19	\$93,291
<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	\$465,310

Oregon Health and Science University

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	137,738	\$61,809,546
Additions:	30,444	\$9,895,915
Collections:	0	-\$4,610,471
Accounts Closed:	-41,693	\$0
Write-Off's:	-539	-\$1,414,260
Adjustments:	0	-\$21,150,242
Reversals:	0	\$0
Ending Balance	125,950	\$44,530,488
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	7,223	\$5,802,436
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	59,833	\$20,869,215
Addition:	6,170	\$992,884
Collections:	0	-\$3,195,491
Returned to Originating Agency	-12,729	-\$6,830,368
Forward to PCF	0	\$0
Accounts Satisfied	-10,733	\$0
Ending Balance	42,541	\$11,836,240
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	10,733	\$433,138
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	77,905	\$40,940,331
Addition:	24,274	\$8,903,031
Collections:	0	-\$1,248,775
Returned to Originating Agency	-9,749	-\$15,900,339
Return to DOR	0	\$0
Accounts Satisfied	-9,021	\$0
Ending Balance	83,409	\$32,694,248
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	8,874	\$203,582
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	4,516	\$1,053,342
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	535,146	\$185,614,450

Oregon Institute of Technology

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	4,066	\$3,875,262
Additions:	1,903	\$1,190,689
Collections:	0	-\$696,565
Accounts Closed:	-1,404	\$0
Write-Off's:	-144	-\$173,519
Adjustments:	0	\$463,865
Reversals:	0	\$0
Ending Balance	4,421	\$4,659,732
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	3,338	\$3,351,699
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	747	\$1,089,404
Addition:	177	\$422,793
Collections:	0	-\$138,475
Returned to Originating Agency	-48	-\$118,956
Return to DOR	0	\$0
Accounts Satisfied	-81	\$0
Ending Balance	795	\$1,254,766
Private Collection Fees		
Collection Fees Paid by Debtors	86	\$21,403
Collection Fees Paid by Originating Agency	71	\$14,191
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	108	\$29,782
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	240	\$280,216
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	11	\$25,477
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	4	\$19,818
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	273	\$7,973
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	288	\$53,268
<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	14,851	\$15,632,823

Oregon Medical Board

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	14	\$125,539
Additions:	10	\$34,995
Collections:	0	-\$32,673
Accounts Closed:	-10	\$0
Write-Off's:	-1	-\$45,417
Adjustments:	0	\$0
Reversals:	-1	-\$5,000
Ending Balance	12	\$77,444
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	11	\$73,063
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	9	\$106,108
Addition:	5	\$15,300
Collections:	0	-\$7,628
Returned to Originating Agency	-1	-\$45,417
Forward to PCF	0	\$0
Accounts Satisfied	-3	\$0
Ending Balance	10	\$68,363
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$1,510
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	\$333
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	3	\$15,431
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	2	\$9,081
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	\$9,081
<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	62	\$400,113

Oregon Naturopathic Medicine, Board of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	8	\$110,345
Additions:	0	\$0
Collections:	0	-\$9,840
Accounts Closed:	-5	\$0
Write-Off's:	0	\$0
Adjustments:	0	-\$68,655
Reversals:	-1	-\$23,470
Ending Balance	2	\$8,380
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	2	\$8,380
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	1	\$5,000
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	7	\$30,140

Oregon State University

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	8,202	\$18,346,541
Additions:	4,229	\$8,881,955
Collections:	0	-\$4,943,964
Accounts Closed:	-3,794	\$0
Write-Offs:	-1,428	-\$3,552,036
Adjustments:	0	\$38,182
Reversals:	-229	-\$415,828
Ending Balance	6,980	\$18,354,850
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	4,439	\$10,322,255
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	1,022	\$3,060,337
Doubtful Accounts	181	\$353,165
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	4	\$16,943
Addition:	3,539	\$13,037,843
Collections:	0	-\$2,852,640
Returned to Originating Agency	-1,185	-\$3,286,385
Forward to PCF	0	\$0
Accounts Satisfied	-695	\$0
Ending Balance	1,663	\$6,915,761
DOR Collection Fees		
Collection Fees Paid by Debtors	6,197	\$494,888
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	596	\$78,571
Addition:	416	\$1,937,156
Collections:	0	-\$161,710
Returned to Originating Agency	-219	-\$839,558
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	793	\$1,014,459
Private Collection Fees		
Collection Fees Paid by Debtors	273	\$31,734
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
Beginning Balance	64	\$245,462
Original Debt	85	\$389,009
Penalties and Interest	0	\$117,578
Collection Fees	0	\$70,177
Other Fees/Charges/Adjustments/Prior Payments	0	\$127,104
Total Debt	85	\$703,868
Net Settlement Received	0	-\$355,417
Ending Balance	85	\$348,451
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	2,556	\$769,748
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	39	\$61,358
Section V		
Exempt Accounts		
Beginning Balance	101	\$46,029
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	64	\$95,720
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	1	\$6,097
loss of federal funds or federal program funds	20	\$560
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	85	\$102,377
<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	34,169	\$69,560,640

Oregon Youth Authority

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	12	\$18,310
Additions:	37	\$27,593
Collections:	0	-\$15,296
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	-\$21
Reversals:	0	\$0
Ending Balance	49	\$30,586
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	39	\$12,509
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	9	\$6,049
Addition:	0	\$0
Collections:	0	-\$234
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	-1	\$0
Ending Balance	8	\$5,815
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	1	\$47
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	3	\$12,261
Addition:	0	\$1
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	3	\$12,262
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	160	\$109,882

Parks and Recreation Department

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	213	\$45,462
Additions:	37	\$5,106
Collections:	0	-\$5,797
Accounts Closed:	-41	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	209	\$44,771
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	64	\$15,641
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	64	\$15,641
Doubtful Accounts	97	\$16,681
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	114	\$22,143
Addition:	72	\$12,784
Collections:	0	-\$5,797
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	-41	\$0
Ending Balance	145	\$29,130
DOR Collection Fees		
Collection Fees Paid by Debtors	47	\$1,482
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	23	\$2,072
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	1,003	\$199,319

Parole and Post-Prison Supervision, Board of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	98	\$9,259
Additions:	18	\$1,800
Collections:	0	-\$100
Accounts Closed:	-1	\$0
Write-Off's:	-14	-\$1,568
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	101	\$9,391
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	101	\$9,391
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	101	\$9,391
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	93	\$8,306
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	497	\$45,870

Patient Safety Commission, Oregon

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	3	\$1,716
Additions:	442	\$791,571
Collections:	0	-\$790,390
Accounts Closed:	-442	\$0
Write-Off's:	0	\$0
Adjustments:	0	-\$1,335
Reversals:	0	\$0
Ending Balance	3	\$1,562
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:	6	\$3,278
Collections:	0	-\$1,716
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	-3	\$0
Ending Balance	3	\$1,562
DOR Collection Fees		
Collection Fees Paid by Debtors	3	\$340
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	1	\$1,108
Penalties and Interest	0	\$0
Collection Fees	0	\$0
Other Fees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	1	\$1,108
Net Settlement Received	0	-\$554
Ending Balance	1	\$554
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	\$590
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	19	\$9,394

Pharmacy, Board of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	8	\$23,236
Additions:	5	\$809
Collections:	0	-\$2,977
Accounts Closed:	-4	\$0
Write-Off's:	0	\$0
Adjustments:	0	-\$3,105
Reversals:	-1	-\$1,000
Ending Balance	8	\$16,963
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	7	\$19,089
Addition:	5	\$263
Collections:	0	-\$2,389
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	-4	\$0
Ending Balance	8	\$16,963
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	\$43
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	-1	-\$43
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	1	\$8
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	\$622
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	35	\$68,482

Police, Department of State

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	14,414	\$2,488,625
Additions:	8,296	\$1,414,562
Collections:	0	-\$449,998
Accounts Closed:	-2,805	\$0
Write-Off's:	-263	-\$54,225
Adjustments:	0	\$0
Reversals:	-6,101	-\$1,152,844
Ending Balance	13,541	\$2,246,120
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	8,182	\$1,280,487
Addition:	8,623	\$1,410,805
Collections:	0	-\$385,312
Returned to Originating Agency	-459	-\$59,860
Forward to PCF	0	\$0
Accounts Satisfied	-2,805	\$0
Ending Balance	13,541	\$2,246,120
DOR Collection Fees		
Collection Fees Paid by Debtors	3,318	\$109,012
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	1,659	\$203,013
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	96	\$1,258
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	59,237	\$9,297,763

Portland State University

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	26,455	\$10,650,947
Additions:	1,756	\$4,615,176
Collections:	0	-\$1,638,488
Accounts Closed:	-77	\$0
Write-Off's:	-738	-\$1,512,698
Adjustments:	0	\$775,646
Reversals:	0	\$0
Ending Balance	27,396	\$12,890,583
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	84	\$194,290
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	15	\$26,732
Doubtful Accounts	7	\$10,074
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	3,642	\$1,132,718
Addition:	417	\$905,654
Collections:	0	-\$207,031
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	-389	\$0
Ending Balance	3,670	\$1,831,341
DOR Collection Fees		
Collection Fees Paid by Debtors	279	\$39,335
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	22,813	\$7,637,384
Addition:	1,328	\$3,683,495
Collections:	0	-\$473,099
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	-794	\$0
Ending Balance	23,347	\$10,847,780
Private Collection Fees		
Collection Fees Paid by Debtors	602	\$94,620
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
Beginning Balance	239	\$11,276
Original Debt	295	\$125,808
Penalties and Interest	0	\$0
Collection Fees	0	\$22,125
Other Fees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	295	\$147,933
Net Settlement Received	0	-\$104,926
Ending Balance	295	\$43,007
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	433	\$958,825
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	68	\$85,769
Section V		
Exempt Accounts		
Beginning Balance	811	\$309,079
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	35	\$14,291
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	260	\$2,881
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	295	\$17,172
<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	112,839	\$53,137,699

Public Employees Retirement System

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	14,030	\$31,069,243
Additions:	1,841	\$4,049,677
Collections:	0	-\$13,832,343
Accounts Closed:	-4,959	\$0
Write-Off's:	-798	-\$359,746
Adjustments:	0	\$923
Reversals:	-41	-\$377,893
Ending Balance	10,073	\$20,549,861
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	7,637	\$16,103,955
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	2,938	\$13,201,450
Doubtful Accounts	73	\$129,180
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	484	\$1,449,924
Addition:	214	\$764,584
Collections:	0	-\$235,756
Returned to Originating Agency	-39	-\$96,199
Forward to PCF	0	\$0
Accounts Satisfied	-112	\$0
Ending Balance	547	\$1,882,553
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	1,089	\$43,929
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	30	\$173,072
Addition:	0	\$0
Collections:	0	-\$2,651
Returned to Originating Agency	-27	-\$168,616
Return to DOR	0	\$0
Accounts Satisfied	-2	\$0
Ending Balance	1	\$1,805
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	3	\$268
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	103	\$51,120
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	1,890	\$2,208,572
consensual security interest	0	\$0
court ordered judgement	2	\$211,451
litigation, bankruptcy, mediation, etc.	111	\$608,967
student loan of a student attending school	0	\$0
state agency receivables	194	\$848,388
federal or local government receivables	404	\$593,456
hospitalized debtor	0	\$0
imprisoned debtor	2	\$16,691
account less than \$100.00	1,040	\$44,027
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	135	\$237,331
suspension of collection under ORS 305.155	0	\$0
Ending Balance	1,888	\$2,560,311
<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	38,751	\$81,727,534

Public Safety Standards and Training, Department of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	7	\$27,424
Additions:	1	\$993
Collections:	0	-\$670
Accounts Closed:	-2	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	6	\$27,747
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	5	\$26,754
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	6	\$27,391
Addition:	0	\$0
Collections:	0	-\$637
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	-1	\$0
Ending Balance	5	\$26,754
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	2	\$126
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	1	\$6
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	1	\$33
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	\$993
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
ORS Ch. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	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	\$993
<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	33	\$137,907

Public Utility Commission

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	49	\$8,568
Additions:	14	\$1,983
Collections:	0	-\$1,317
Accounts Closed:	-8	\$0
Write-Off's:	-23	-\$3,335
Adjustments:	0	-\$262
Reversals:	0	\$0
Ending Balance	32	\$5,637
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	32	\$5,636
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	34	\$5,501
Addition:	15	\$2,083
Collections:	0	-\$241
Returned to Originating Agency	-23	-\$3,335
Forward to PCF	0	\$0
Accounts Satisfied	-1	\$0
Ending Balance	25	\$4,008
DOR Collection Fees		
Collection Fees Paid by Debtors	2	\$65
Collection Fees Paid by Originating Agency	1	\$1
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	6	\$1,553
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
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	2	\$85
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	\$75
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	\$75
<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	165	\$28,333

Real Estate Agency

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	21	\$189,358
Additions:	41	\$32,497
Collections:	0	-\$24,860
Accounts Closed:	-38	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	24	\$196,995
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	1	\$760
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	17	\$147,041
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	21	\$189,358
Addition:	6	\$23,850
Collections:	0	-\$16,973
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	-4	\$0
Ending Balance	23	\$196,235
DOR Collection Fees		
Collection Fees Paid by Debtors	10	\$4,206
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	4	\$1,699
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	126	\$940,166

Revenue, Department of		
Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	247,999	\$840,867,477
Additions:	167,218	\$554,445,146
Collections:	0	-\$185,496,882
Accounts Closed:	-136,926	\$0
Write-Off's:	-9,322	-\$24,303,844
Adjustments:	0	-\$185,468,736
Reversals:	-15,641	-\$174,074,231
Ending Balance	253,328	\$825,968,930
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	152,929	\$476,690,724
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	52,404	\$144,223,718
Doubtful Accounts	15,248	\$226,612,931
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	43,743	\$204,107,167
Addition:	37,861	\$80,146,550
Collections:	0	-\$9,885,386
Returned to Originating Agency	-37,765	-\$175,507,271
Return to DOR	0	\$0
Accounts Satisfied	-3,421	\$0
Ending Balance	40,418	\$98,861,060
Private Collection Fees		
Collection Fees Paid by Debtors	8,481	\$1,652,228
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
Beginning Balance	72	\$1,420,299
Original Debt	267	\$1,076,790
Penalties and Interest	0	\$355,987
Collection Fees	0	\$3,974
Other Fees/Charges/Adjustments/Prior Payments	0	-\$216,792
Total Debt	267	\$1,219,959
Net Settlement Received	0	-\$217,674
Ending Balance	267	\$1,002,285
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	21,703	\$16,205,903
State of Oregon Vendor Offset Program	309	\$306,740
State of Oregon Tax Offset Program	42,295	\$19,470,994
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	8	\$4,845
Section V		
Exempt Accounts		
Beginning Balance	68,917	\$537,344,873
consensual security interest	433	\$8,030,696
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	4,712	\$15,271,893
student loan of a student attending school	0	\$0
state agency receivables	1	\$61
federal or local government receivables	27	\$6,501
hospitalized debtor	9,217	\$25,215,939
imprisoned debtor	154	\$705,416
account less than \$100.00	2,937	\$3,034,821
loss of federal funds or federal program funds	0	\$0
debtor hardship	968	\$35,482,531
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	25,606	\$99,230,162
ORS Ch. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	10,867	\$38,559,536
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))	4,733	\$24,030,179
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	326	\$849,411
Ending Balance	59,981	\$250,417,146
<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	1,070,621	\$3,777,652,056

State Accident Insurance Fund

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	810	\$5,664,604
Additions:	450	\$2,762,556
Collections:	0	-\$3,202
Accounts Closed:	-289	\$0
Write-Off's:	-476	-\$229,842
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	495	\$8,194,116
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	334	\$7,399,324
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	289	\$1,967,764
Doubtful Accounts	67	\$1,479,864
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	13	\$3,202
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	1,693	\$27,238,386

Secretary of State

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	66	\$120,026
Additions:	14	\$45,919
Collections:	0	-\$5,921
Accounts Closed:	-8	\$0
Write-Off's:	0	\$0
Adjustments:	0	-\$40
Reversals:	-8	-\$480
Ending Balance	64	\$159,504
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	3	\$41,963
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	2	\$41,590
Doubtful Accounts	55	\$101,899
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	32	\$115,902
Addition:	9	\$4,443
Collections:	0	-\$3,812
Returned to Originating Agency	-1	-\$2
Forward to PCF	0	\$0
Accounts Satisfied	-5	\$0
Ending Balance	35	\$116,531
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	8	\$758
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	\$562
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	6	\$350
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	20	\$659
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	26	\$1,009
<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	328	\$740,860

Southern Oregon University

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	959	\$2,924,002
Additions:	1	\$6,134
Collections:	0	-\$535,107
Accounts Closed:	0	\$0
Write-Off's:	-515	-\$881,910
Adjustments:	0	\$53,443
Reversals:	-10	-\$15,011
Ending Balance	435	\$1,551,551
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	406	\$1,156,593
Addition:	0	\$3,847
Collections:	0	-\$331,330
Returned to Originating Agency	-107	-\$352,385
Forward to PCF	0	\$0
Accounts Satisfied	-146	\$0
Ending Balance	153	\$476,725
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$57,159
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	553	\$1,673,119
Addition:	1	\$0
Collections:	0	-\$147,090
Returned to Originating Agency	0	-\$469,675
Return to DOR	0	\$0
Accounts Satisfied	-286	\$0
Ending Balance	268	\$1,056,354
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	\$56,687
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	15	\$3,728
Section V		
Exempt Accounts		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	14	\$18,472
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	14	\$18,472
<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	1,755	\$6,323,778

Speech-Language Pathology and Audiology, Board of Examiners for

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	3	\$47,700
Additions:	0	\$0
Collections:	0	\$0
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
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	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	\$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	48	\$187,377
Additions:	44	\$831,717
Collections:	0	-\$202,449
Accounts Closed:	-78	\$0
Write-Off's:	0	\$0
Adjustments:	0	-\$23,838
Reversals:	0	\$0
Ending Balance	14	\$792,807
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	4	\$2,479
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	4	\$2,479
Doubtful Accounts	9	\$688,424
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	4	\$120,908
Addition:	6	\$672,532
Collections:	0	-\$3,111
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	10	\$790,329
DOR Collection Fees		
Collection Fees Paid by Debtors	2	\$616
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	1	\$10,148
Original Debt	1	\$20,000
Penalties and Interest	0	\$0
Collection Fees	0	\$0
Other Fees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	1	\$20,000
Net Settlement Received	0	-\$16,050
Ending Balance	1	\$3,950
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	\$4,000
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	72	\$3,902,318

Tax Practioners, State Board of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	8	\$278,173
Additions:	0	\$0
Collections:	0	-\$7,772
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	-\$25,034
Reversals:	0	\$0
Ending Balance	8	\$245,367
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	6	\$221,746
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	6	\$221,746
Doubtful Accounts	6	\$221,746
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	2	\$13,978
Addition:	1	\$41,812
Collections:	0	-\$6,559
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	3	\$49,231
DOR Collection Fees		
Collection Fees Paid by Debtors	3	\$1,610
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	6	\$254,094
Addition:	0	\$0
Collections:	0	-\$598
Returned to Originating Agency	-5	-\$240,856
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	1	\$12,640
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	\$3,496
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	48	\$1,284,820

Transportation, Department of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	5,705	\$23,954,066
Additions:	5,750	\$17,482,282
Collections:	0	-\$12,848,448
Accounts Closed:	-4,628	\$0
Write-Off's:	-1,873	-\$4,137,781
Adjustments:	0	-\$113,953
Reversals:	-27	-\$96,948
Ending Balance	4,927	\$24,239,218
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	2,137	\$2,044,440
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	581	\$1,860,530
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	1,739	\$5,766,256
Addition:	649	\$2,723,627
Collections:	0	-\$253,449
Returned to Originating Agency	-101	-\$403,821
Forward to PCF	0	\$0
Accounts Satisfied	-251	\$0
Ending Balance	2,036	\$7,832,613
DOR Collection Fees		
Collection Fees Paid by Debtors	556	\$39,221
Collection Fees Paid by Originating Agency	2	\$6,407
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	323	\$2,200,464
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	-157	-\$564,566
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	166	\$1,635,898
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	33	\$164,763
Original Debt	26	\$315,503
Penalties and Interest	0	\$0
Collection Fees	0	\$0
Other Fees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	26	\$315,503
Net Settlement Received	0	-\$101,280
Ending Balance	26	\$214,223
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	365	\$79,008
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	25	\$13,781
Section V		
Exempt Accounts		
Beginning Balance	547	\$6,461,911
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	73	\$2,699,640
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	69	\$4,737,745
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	84	\$2,786
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	1	\$39,994
secured by bond	165	\$2,434,351
payment on multiple accounts within 1 year	2	\$16,496
ORS Ch. 825, or 826 related to a motor carrier	44	\$626,547
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	72	\$939,462
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	78	\$1,229,245
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	588	\$12,726,266
<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	19,758	\$104,282,000

Treasurer, Oregon State

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	1	\$35,402
Additions:	20	\$74,295
Collections:	0	-\$106,243
Accounts Closed:	-16	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	5	\$3,454
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	5	\$3,454
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	1	\$35,402
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	16	\$45,764

University of Oregon

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	3,821	\$18,002,296
Additions:	1,026	\$5,172,227
Collections:	0	-\$2,655,974
Accounts Closed:	-710	\$0
Write-Off's:	-463	-\$1,512,689
Adjustments:	0	-\$121,987
Reversals:	0	\$0
Ending Balance	3,674	\$18,883,873
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	3,007	\$15,343,340
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	2,314	\$12,019,307
Doubtful Accounts	2,269	\$11,815,145
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	96	\$854,543
Addition:	338	\$1,683,700
Collections:	0	-\$77,339
Returned to Originating Agency	-64	-\$476,496
Forward to PCF	0	\$0
Accounts Satisfied	-16	\$0
Ending Balance	354	\$1,984,408
DOR Collection Fees		
Collection Fees Paid by Debtors	49	\$10,978
Collection Fees Paid by Originating Agency	3	\$1,624
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	586	\$3,590,920
Addition:	140	\$842,824
Collections:	0	-\$231,524
Returned to Originating Agency	-474	-\$2,880,567
Return to DOR	0	\$0
Accounts Satisfied	-44	\$0
Ending Balance	208	\$1,321,653
Private Collection Fees		
Collection Fees Paid by Debtors	100	\$45,883
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
Beginning Balance	24	\$91,285
Original Debt	39	\$240,528
Penalties and Interest	0	\$77,054
Collection Fees	0	\$18,074
Other Fees/Charges/Adjustments/Prior Payments	0	\$540
Total Debt	39	\$336,196
Net Settlement Received	0	-\$214,208
Ending Balance	39	\$121,988
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	449	\$169,522
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	85	\$302,369
Section V		
Exempt Accounts		
Beginning Balance	165	\$304,525
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	11	\$230,530
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	94	\$3,942
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	105	\$234,472
<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	17,264	\$85,532,962

Utility Notification Center, Oregon

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	0	\$0
Additions:	53	\$10,092
Collections:	0	\$0
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	53	\$10,092
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	13	\$8,415
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	7	\$264
federal or local government receivables	19	\$1,277
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	14	\$137
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	\$1,678
<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	199	\$31,955

Veterans' Affairs, Department of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	41	\$312,936
Additions:	14	\$466,905
Collections:	0	-\$220,708
Accounts Closed:	-9	\$0
Write-Off's:	-5	-\$22,630
Adjustments:	0	-\$136
Reversals:	0	\$0
Ending Balance	41	\$536,367
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	\$240,812
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	-1	-\$136
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	40	\$312,800
consensual security interest	9	\$29,590
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	32	\$506,777
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	41	\$536,367
<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	223	\$2,699,080

Water Resources Department

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	104	\$40,107
Additions:	134	\$40,040
Collections:	0	-\$21,489
Accounts Closed:	-66	\$0
Write-Off's:	-65	-\$21,297
Adjustments:	0	\$0
Reversals:	-14	-\$3,848
Ending Balance	93	\$33,513
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	91	\$32,912
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	104	\$40,107
Addition:	134	\$40,040
Collections:	0	-\$21,489
Returned to Originating Agency	-83	-\$26,345
Forward to PCF	0	\$0
Accounts Satisfied	-66	\$0
Ending Balance	89	\$32,313
DOR Collection Fees		
Collection Fees Paid by Debtors	101	\$5,441
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	27	\$622
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.	2	\$600
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	\$600
<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	587	\$171,827

Western Oregon University

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	4,941	\$15,633,790
Additions:	1,061	\$3,124,167
Collections:	0	-\$2,372,171
Accounts Closed:	-1,806	\$0
Write-Off's:	-99	-\$1,386,221
Adjustments:	0	-\$236,322
Reversals:	-463	-\$1,147,684
Ending Balance	3,634	\$13,615,559
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	815	\$3,497,625
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	736	\$2,490,960
Doubtful Accounts	2,980	\$7,711,914
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	1,098	\$6,922,871
Addition:	985	\$4,119,505
Collections:	0	-\$1,830,166
Returned to Originating Agency	-484	-\$2,531,415
Forward to PCF	0	\$0
Accounts Satisfied	-312	\$0
Ending Balance	1,287	\$6,680,795
DOR Collection Fees		
Collection Fees Paid by Debtors	1,297	\$350,800
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	580	\$3,409,963
Addition:	371	\$2,349,100
Collections:	0	-\$115,352
Returned to Originating Agency	-300	-\$2,582,017
Return to DOR	0	\$0
Accounts Satisfied	-51	\$0
Ending Balance	600	\$3,061,694
Private Collection Fees		
Collection Fees Paid by Debtors	212	\$27,460
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	342	\$84,695
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	32	\$53,605
Section V		
Exempt Accounts		
Beginning Balance	986	\$278,363
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	8	\$96,786
student loan of a student attending school	0	\$0
state agency receivables	3	\$87,989
federal or local government receivables	3	\$157,057
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	918	\$33,613
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	932	\$375,445
<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	20,306	\$61,962,408

Appendix H

SUPPLEMENTAL NARRATIVE

(updated September 2022)

Liquidated and Delinquent (L&D) Debt Report Supplemental Narrative – Department of Revenue

The purpose of this narrative is to document the reasons for changes between the FY20 L&D report and the FY21 report submitted by the Department of Revenue to the Legislative Fiscal Office (LFO).

In 2019, the department began to consolidate its collections functions into one division. As a result of the consolidation and beginning in 2019 (FY20), the department undertook an evaluation of the way we compiled the information reported about our accounts receivable and reviewed the accuracy of the compilation under the direction of the Collections Division Administrator.

We determined that the logic for this report during the conversion from our Legacy Systems to our new system (between 2014 and 2018) had transactions moved inconsistently between L&D categories which reduced our confidence in the accuracy of prior reports. Beginning in November 2020, we rewrote the logic that we use to compile the information needed to prepare this report each year. Below is a summary of the changes in our methodology and other impacts reflected in the FY21 report.

Methodology changes

Number of Accounts. The way we determine the number of accounts has changed. In prior reports, the count of accounts was determined based on tax type. This means for example, if a person owed personal income tax for TY18, TY19 and TY20, we would count that as one account for purposes of the L&D report because one person owed the personal income tax debt. We now count each separate liability (i.e., “bill item”) owed by a person as a separate account. In that example, there would be three accounts reported instead of one. We implemented this change to the way we counted accounts in FY20 for only Section II of the L&D report. However, this change is now reflected in the rest of the L&D report for FY21.

“Adjustments” and “Reversals.” We updated these two categories to be in alignment with LFO’s definitions of these terms. The “Adjustments” and “Reversals” categories differ related to whether there is an outstanding balance after we process any given transaction.

Adjustments: We are now reporting in “Adjustments” cases where we reported an account as L&D in a prior report and the account continues to have a positive balance (e.g., L&D amount owed). We continue to report all other adjustments to L&D balances such as cancellations, waivers, or abatements as “Adjustments.”

Reversals: We are now reporting in “Reversals” cases where we reported an account as L&D in a prior report and it has a zero balance at the end of the fiscal year. In prior reports, we reported in the “Reversals” category the items above even if the balance on the account was not zero.

Appeals after becoming L&D. Accounts that are in appeal status should not be reported as L&D. Beginning with FY21 and going forward, accounts we have reported in prior L&D reports that have since been appealed will be reflected in the “Reversals” category if the timing crosses fiscal years. Most

of the accounts we previously reported were for the Corporate Income/Excise tax program so the count of accounts is relatively small, though the value of the accounts is substantial. For FY21, the appealed accounts that were previously reported in the FY20 *“Ending Balance”* are removed in the FY21 *“Reversals”* category. Because these amounts were previously included in the *“Ending Balance”* category in Section II, we also no longer need to report the appealed accounts in the Section V *“Litigation, bankruptcy, mediation, etc.”* With this report, there is a corresponding reduction in the value of Section V *“Litigation, bankruptcy, mediation, etc.”* category to reflect the removal of appealed accounts from the FY20 *“Ending Balance.”*

“Doubtful Accounts” calculation. In prior reports, we have used the same calculation for doubtful accounts reported to LFO as what we used in the Annual Financial Report for consistency between the two reports. That calculation was determined using a subset of write-offs and cancellations, divided by the total amount owed, to set a percentage of doubtful accounts. Then this percentage was applied to the ending balance to get the expected doubtful accounts for the period.

The problem with this method was that the calculated amounts of doubtful accounts we reported was always substantially less than what we reported for the *“Write-Off,” “Adjustments,”* and *“Reversals”* categories on the L&D report – which raised questions about value of our *“Doubtful Accounts”* calculation.

The difference this year is that we’re taking the entirety of the *“Write Off,” “Adjustments,”* and *“Reversals”* categories as a percentage of the amount owed (Beginning Balance plus Additions) and applying that to the Ending Balance. It results in a higher amount described as Doubtful Accounts, but that was directly intended by the change in method.

Private Collection Firms (PCFs)

PCF Exemptions. Because of technology improvements implemented June 25, 2021, we can send more accounts to PCFs. This change is reflected with smaller amounts reported on the *“Debtor Hardship”* and *“DAS Petition Approved Exemptions – ORS 293.233”* in Section V and an increase in *“Additions”* in section IIIb. To implement the technology improvements, we had to recall all accounts from PCFs during FY21 which is reflected in the increase in *“Returned to Originating Agency”* in Section IIIb. Since June 25, we have reassigned most recalled accounts to the PCFs.

We continue to improve this process. Issues we are addressing in our system include speeding up the reassignment of recalled accounts, coordinating multiple debtors of the same debt, and ensuring that all eligible accounts are being sent to PCFs as soon as possible. These issues result in a substantial increase in the number and value of accounts reported in Section II under *“Unassigned, non-exempt accounts with no payment in over 90 days”*¹ category. Since the end of FY21, we have assigned \$80M of the \$144M reported in FY21. We anticipate these corrections will be reflected in the FY22 report.

¹ The 90-day rule does not apply to the Department of Revenue. Under ORS 293.231(6) the department has one year to without a payment before it has to assign an account to a Private Collection Firm.

COVID-19 impacts

Because of the relief granted due to the impacts of the COVID-19 pandemic, there is a reduction in “Collections” over prior years. In March of 2020, we turned off our automated garnishments process. In addition, we substantially slowed the issuance of manual garnishments for most of FY21. In November 2020, we resumed issuing manual garnishments with added rules related to determining whether the pandemic financially impacted taxpayers. As part of our pandemic relief, we also extended the length of a payment plan from a maximum of 18 months to 36 months. This extended payment plan term reduces the size of the monthly payments made by people who owe and is effectively a deferral of the collection of the tax.

Questions about this supplemental report can be directed to:

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