

**Report on  
Liquidated and Delinquent  
Accounts Receivable  
June 30, 2014**



**Legislative Fiscal Office  
December 2014**

**State of Oregon  
Legislative Fiscal Office**

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December 31, 2014

To the Members of the Oregon Legislative Assembly:

Enclosed is a compilation of the reports on liquidated and delinquent accounts receivable that were submitted to the Legislative Fiscal Office in accordance with ORS 293.229. The statute requires state agencies to report on the status of their liquidated and delinquent accounts each fiscal year. The same statute requires our office to compile these reports into a summary for the Legislative Assembly. This is the fifteenth report issued under the statute.

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Legislative Fiscal Officer

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## **INTRODUCTION**

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

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

### **Reporting under the statute**

Prior to October 1<sup>st</sup> of each year, a state agency must submit to the Legislative Fiscal Office, “a report that describes the status of that agency’s liquidated and delinquent accounts and efforts made by that agency to collect liquidated and delinquent accounts during the previous fiscal year.” Definitions used and instructions for reporting are included in Appendix 4.

### **Reporting system**

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

## **RESULTS OF REPORTING**

This report accounts for 123 state agencies. Agencies were provided with reporting instructions and access to the electronic reporting database; no training session was conducted this year. The table on the following page summarizes the reporting status of these agencies. The report references the Oregon Student Assistance Commission in the text and tables. Legislation changed the name of the agency to the Office of Student Access and Completion as of July 1, 2014. The name change will be reflected in the 2015 fiscal year report.

<b>Summary of Agency Reporting</b>		
<b>June 30, 2014</b>		
	<u>Number</u>	<u>%</u>
Agencies reporting no accounts	56	46%
Agencies reporting active accounts	53	43%
Exempt agencies not reporting	14	11%
Agencies that did not report	0	0%
<b>Total</b>	<u>123</u>	<u>100%</u>

### Summary of liquidated and delinquent accounts receivable

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

<b>Liquidated and Delinquent Accounts</b>		
<b>June 30, 2014</b>		
	<b>Accounts*</b>	<b>Value</b>
1. Beginning Balance	2,287,505	\$ 3,009,945,024
2. Additions:	1,313,317	1,016,443,628
3. Collections:	0	(633,782,649)
4. Accounts Closed:	(780,293)	-
5. Write-Off's:	(33,755)	(106,591,116)
6. Adjustments:	0	(58,596,469)
7. Reversals:	(413,798)	(35,842,231)
<b>8. Ending Balance</b>	<u><b>2,533,860</b></u>	<u><b>\$ 3,191,576,187</b></u>

\*The beginning and ending number of accounts balances are correct, however the changes in the number of accounts are misstated due to reporting inaccuracies by the Department of Revenue. Please see discussion in the narrative for further explanation.

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

In the table above, the number of accounts is mathematically incorrect. The beginning and ending balance numbers are correct. However, the account changes are incorrect due to a reporting issue with the Department of Revenue (DOR). Although DOR could verify that the ending balance number

of accounts in its report is accurate, the Department stated that it was unable to provide changes by account since it did not track those changes by account, but rather by liabilities; with one account having the possibility of multiple liabilities. An example of this would be where a single taxpayer represents a single account, but may have liabilities for multiple tax years. DOR was unable to provide an explanation for why this became an issue during the 2014 reporting year as prior years' reports did not note it and were mathematically correct.

Both the number and aggregate value of liquidated and delinquent accounts have increased since the previous reporting period. The total number of accounts increased by 246,355, or 10.77%. The total aggregate value of accounts increased by \$181,631,163, or 6.03%. Although the total number and aggregate value of the accounts continue to grow, the rate of growth in total aggregate value slowed significantly in 2014 from the 12.63% growth rate in 2013.

The ending balance line in the table shows an average account balance at the end of 2014 of \$1,259.57, which is a decrease of \$56.25 per account, or 4.3%, from last year's average.

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

<b>Top Ten Agencies by Average Account Value</b>			
<u>Agency</u>	<u>Accounts</u>	<u>Total Outstanding</u>	<u>Average Account</u>
Tax Practitioners, State Board of	31	\$3,758,846	\$121,253
Labor & Industries, Bureau of	57	\$4,137,463	\$72,587
Veterans' Affairs, Department of	38	\$2,402,082	\$63,213
Education, Department of	18	\$785,628	\$43,646
Chiropractic Examiners, Board of	8	\$333,094	\$41,637
Oregon Business Development Department	45	\$1,828,818	\$40,640
Police, Oregon State Department of	101	\$1,936,896	\$19,177
Accountancy, State Board of	31	\$558,517	\$18,017
Mortuary and Cemetery Board	11	\$158,573	\$14,416
Oregon Medical Board	17	\$242,980	\$14,293

Five of the ten agencies with high average account values are professional licensing boards. These agencies hold a relatively small number of accounts with high balances that are typically a result of civil penalties and fines assessed against licensees. In some cases, collection on these accounts can be particularly difficult, especially if a licensee is no longer living or practicing in the state. The same issues are also found at the Bureau of Labor and Industries where civil penalties and fines have been levied on businesses that may no longer exist or may no longer be doing business in Oregon. The Oregon Department Veterans' Affairs (ODVA) and the Oregon Business Development Department liquidated and delinquent accounts tend to have high average account values because they often represent loan delinquencies or defaults. ODVA reported a higher average account balance, an increased number of delinquent accounts, and an increase in the total amount outstanding from the prior year; however, it dropped one place on the top ten list as the average account value for those agencies on the list increased by \$5,510 from \$39,378 in 2013 to \$44,888 in 2014.

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

<b>Top Ten Agencies by Total Receivables Outstanding</b>			
<b>Agency</b>	<b>Accounts</b>	<b>Total Outstanding</b>	<b>Average Account</b>
Judicial Department	1,672,792	\$1,497,999,401	\$896
Revenue, Department of	141,296	\$757,698,383	\$5,362
Justice Department	573,495	\$412,380,043	\$719
Public Employees Retirement System	23,912	\$158,207,113	\$6,616
Employment Department	53,006	\$147,095,174	\$2,775
Oregon University System	32,734	\$70,989,144	\$2,169
Consumer & Business Services, Dept. of	5,028	\$54,700,863	\$10,879
Oregon Health Authority	12,843	\$34,067,833	\$2,653
Transportation, Department of	4,458	\$13,307,636	\$2,985
Human Services, Department of	3,318	\$11,787,957	\$3,553

The top agencies in terms of total liquidated and delinquent account values outstanding tend to be those that provide services to a large percentage of the public. The first two agencies, the Judicial Department and the Department of Revenue, account for \$2.26 billion of the \$3.19 billion total outstanding, or 70.6%, of the total value of accounts reported. These top ten agencies combined account for \$3.16 billion, or 98.9%, of the \$3.19 billion total.

The Oregon Judicial Department (OJD) accounts for 46.9% of the total dollar amount of liquidated and delinquent accounts reported. OJD collects filing fees and is responsible for the collection of fines, assessments, and restitution associated with cases in the 36 trial courts, the Tax Court, the Court of Appeals, and the state Supreme Court. A debt is established with OJD when a final judgment is unable to be paid in full. These debts are carried on the books far longer than most other debts. Monetary judgments for criminal cases expire after 20 years (50 years if restitution is ordered), civil judgments expire after 10 years, but in some cases can be extended for an additional 10 years. OJD notes that the total amount of outstanding receivables reported is overstated by approximately \$56.9 million due to the establishment of duplicative accounts and amounts resulting from the entry of joint and severally liable judgments.

**Liquidated and delinquent accounts receivable by fund type**

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

<b>Fund Type</b>	<b>Dollars</b>	<b>%</b>
GF General Fund	\$ 781,978,893	24.50%
FF Federal Funds	200,241,498	6.27%
OF Other Funds	1,670,188,773	52.33%
LF Lottery Funds	320,431	0.01%
Other Funds - Pass Through	538,846,592	16.88%
<b>Grand Total</b>	<b>\$ 3,191,576,187</b>	<b>100.00%</b>

Of the \$782 million General Fund balance, the Department of Revenue accounted for \$739 million, or 94.5%, of the total and the Oregon University System accounted for \$27.9 million, or 3.6%, of the total. Each other agency reporting General Fund accounts comprised less than 1% of the total. As shown in the table below, the top 10 agencies carrying General Fund owed debts account for 99.99% of all the General Fund accounts reported. Roughly 92.5% of the Other Funds outstanding balances are accounted for by the Judicial Department (62.8%), the Public Employees Retirement System (9.5%), Employment Department (8.8%), Department of Justice (8.3%), and the Department of Consumer and Business Services (3.0%). Other Funds Pass-Through balances are comprised almost entirely by the Department of Justice and the Judicial Department. Nearly all of the Federal Funds balances (91.2%) are held by Department of Justice and the Oregon University System (5.1%). Lottery Funds balances are from the Oregon Business Development Department and the Lottery Commission.

<b>Top Ten Agencies by General Fund Debts Owed</b>			
<b>Agency</b>	<b>Accounts</b>	<b>Total Outstanding</b>	<b>Percent of Total</b>
Revenue, Department of	135,485	\$739,253,214	94.54%
Oregon University System	15,736	\$27,867,731	3.56%
Consumer & Business Services, Dept. of	22	\$4,214,314	0.54%
Labor & Industries, Bureau of	48	\$3,658,166	0.47%
Oregon Health Authority	2,178	\$2,922,910	0.37%
Environmental Quality, Department of	132	\$1,412,451	0.18%
Justice Department	306	\$1,404,648	0.18%
Human Services, Department of	1,431	\$773,529	0.10%
Student Assistance Commission	16	\$208,389	0.03%
Secretary of State	59	\$146,613	0.02%
<b>Total</b>	<b>155,413</b>	<b>781,861,965</b>	<b>99.99%</b>

**Agencies exempt from reporting**

Certain state agencies are exempt from ORS 293. The State Accident Insurance Fund Corporation is exempt, except for ORS 293.240 which establishes the process for writing off uncollectible accounts.



The Oregon Health and Science University Public Corporation is exempt, as enabling legislation states that the university “shall not be considered...a state agency for purposes of state statutes.”

Many commissions and boards also claim exemption from the reporting requirement because of the placement of HB 3509 (1999) in the Oregon Revised Statutes. Since the reporting requirement was codified in ORS 293.229, any state agency whose enabling legislation exempted it from a range of sections of ORS 293 that included ORS 293.229 would be exempted from reporting their liquidated and delinquent accounts receivable. A list of agencies that did not report because they are exempt is included in Appendix 3.

**Collections by the Department of Revenue**

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

<b>Collections by Department of Revenue</b>			
	<b>Accounts</b>		<b>Value</b>
Beginning Balance	176,877	\$	231,575,515
Additions			122,191,949
Collections			(25,964,780)
Returned			(69,149,489)
<b>Accounts Outstanding</b>	<b>181,480</b>	<b>\$</b>	<b>258,653,195</b>

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

The total amount collected by the Department of Revenue (DOR) during the reporting year was \$152,917 less than the prior year on a 3.1% (\$10.67 million) increase in account balances available for collection. Expressed as a percentage of the balance available for collection (beginning balance plus additions), this year’s collection rate of 7.34% represents a 0.27% decrease from the collection rate of the previous year. The 2013 collection rate by DOR was 7.61%.

**Collections by private collection agencies**

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

### Collections by Private Collection Agencies

	Accounts	Value
Beginning Balance	977,395	\$ 1,087,323,029
Additions		263,957,391
Collections		(14,698,910)
Returned		(265,849,864)
<b>Accounts Outstanding</b>	<b>946,855</b>	<b>\$ 1,070,731,646</b>

Total collections by private collection agencies decreased by \$3.07 million, or 17.3%, from the prior year on a 6.8% (\$85.74 million) increase in account value balances available for collection. Expressed as a percentage of the balance available for collection (beginning balance plus additions), this year's collection rate of 1.09% represents a 0.31% decrease in the collections rate over the previous year. The 2013 rate of collections by the private collection agencies was 1.4%

#### Exempt accounts

Not all accounts can be transferred to the Department of Revenue or to private collection agencies. There may be federal or state statutory or regulatory prohibitions that would cause them to be exempt from transfer. Specific exemptions are codified in ORS 293.231(9)(a) through (i). If other state or federal laws exempt agencies from turning over accounts for collections, ORS 293.231(5) applies.

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

Of the more than \$3.19 billion in liquidated and delinquent accounts reported, 28.2% (\$901.5 million) were classified as exempt from the statutory requirement to be turned over for collection. This is an increase of \$64.65 million (7.72%) from the prior year. Of the total exempt amount, \$633 million, or 70.2%, was reported as administratively exempt. Of those accounts administratively exempt, \$290 million, or 46%, are exempt because they are for spousal or child support payments which are governed by other state or federal rules and regulations. An additional 50.4% (\$319 million) are Department of Administrative Services approved exemptions under ORS 293.233(1).

**Statutorily prohibited or exempt**

Prohibited by Law - ORS 293.231(5)	54	\$	122,836
Exempt under ORS 293.231(9)			
a-consensual security interest	592		10,158,950
b-court ordered judgment	285		31,732,551
c-litigation, bankruptcy, mediation, etc.	16,858		158,004,916
d-student loan of a student attending school	0		-
e1-state agency receivables	107		2,174,351
e2-federal or local government receivables	305		1,636,528
f-hospitalized debtor	8,196		40,453,100
g-imprisoned debtor	205		2,253,001
h-account less than \$100.00	26,457		1,666,436
i-loss of federal funds or federal program funds	11,382		20,169,110
<b>Subtotal statutorily prohibited or exempt</b>	<b>64,441</b>	<b>\$</b>	<b>268,371,779</b>

**Administratively Exempt**

Under OAM 35.40.114			
j-debtor hardship	576	\$	1,856,053
k-non-consensual lien	214		6,406,047
l-secured by bond	80		671,046
m-payment on multiple accounts within 1 year	2,999		12,400,201
n-DAS approved exemptions (ORS 293.233(1))	30,725		319,170,867
o-ORS Chs. 825, or 826 related to a motor carrier	16		40,903
p-wage garnishment or order prevents	315		1,614,787
q-spousal or child support	434,453		290,429,808
r-not income-producing and no assets	67		581,760
<b>Subtotal administratively exempt</b>	<b>469,445</b>	<b>\$</b>	<b>633,171,472</b>

<b>Total Exemptions</b>	<b>533,886</b>	<b>\$</b>	<b>901,543,251</b>
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## APPENDIX 1

### ENDING NUMBER OF ACCOUNTS AND BALANCES BY AGENCY

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<b>Agency</b>	<b>Accounts</b>	<b>Balance</b>
Accountancy, State Board of	31 \$	558,517
Administrative Services, Department of	91 \$	156,348
Agriculture, Department of, & Commodity Com	97 \$	176,880
Aviation, Department of	3 \$	10,359
Chiropractic Examiners, Board of	8 \$	333,094
Construction Contractors Board	2,584 \$	5,768,778
Consumer & Business Services, Dept. of	5,028 \$	54,700,863
Corrections, Department of	1,740 \$	1,985,555
Dungeness Crab Commission, Oregon	70 \$	13,606
Education, Department of	18 \$	785,628
Employment Department	53,006 \$	147,095,174
Energy, Department of	5 \$	23,646
Environmental Quality, Department of	1,759 \$	5,006,491
Fish and Wildlife, Dept. of	15 \$	4,943
Government Ethics Commission, Oregon	8 \$	5,930
Health Licensing Agency	583 \$	548,752
Housing & Community Services Dept.	319 \$	2,247,004
Human Services, Department of	3,318 \$	11,787,957
Judicial Department	1,672,792 \$	1,497,999,401
Justice Department	573,495 \$	412,380,043
Labor & Industries, Bureau of	57 \$	4,137,463
Legislative Administration Committee	3 \$	50
Licensed Social Workers, Board of	3 \$	1,320
Liquor Control Commission, Oregon	40 \$	29,392
Lottery Commission, Oregon State	24 \$	156,734
Marine Board	75 \$	3,000
Medical Imaging, Board of	2 \$	1,635
Military Department	49 \$	48,071
Mortuary and Cemetery Board	11 \$	158,573
Nursing, Board of	30 \$	41,881
Oregon Business Development Department	45 \$	1,828,818
Oregon Health Authority	12,843 \$	34,067,833
Oregon Medical Board	17 \$	242,980
Oregon University System	32,734 \$	70,989,144
Oregon Youth Authority	6 \$	9,053

<b>Agency</b>	<b>Accounts</b>	<b>Balance</b>
Parks & Recreation Department	2,818 \$	228,562
Pharmacy, Board of	8 \$	63,372
Police, Oregon State Department of	101 \$	1,936,896
Prof. Counselors & Therapists, Board of	20 \$	71,510
Psychologist Examiners, State Board of	3 \$	14,577
Public Employees Retirement System	23,912 \$	158,207,113
Public Safety Standards & Training, Dept. of	5 \$	28,930
Public Utility Commission	77 \$	31,723
Real Estate Agency	7 \$	77,940
Revenue, Department of	141,296 \$	757,698,383
Secretary of State	59 \$	146,613
State Lands, Department of	3 \$	15,491
Student Assistance Commission	17 \$	209,729
Tax Practitioners, State Board of	31 \$	3,758,846
Transportation, Department of	4,458 \$	13,307,636
Veterans' Affairs, Department of	38 \$	2,402,082
Veterinary Med. Examiners, Board of	1 \$	31,000
Water Resources Department	96 \$	40,868
<b>Grand Total</b>	<b>2,533,859 \$</b>	<b>3,191,576,187</b>

## APPENDIX 2

### AGENCIES WITH NO ACCOUNTS TO REPORT

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Advocacy Commissions Office, Oregon	Albacore Commission, Oregon
Alfalfa Seed Commission, Oregon	Beef Council, Oregon
Blind, Commission for the	Blueberry Commission, Oregon
Clover Commission, Oregon	Columbia River Gorge Commission
Community Colleges & Workforce Development, Dept. of	Court Procedures, Council on
Criminal Justice Commission	Dairy Products Commission, Oregon
Dentistry, Board of	District Attorneys & their Deputies
Employment Relations Board	Fine Fescue Commission
Forest Resources Institute, Oregon	Forestry, Oregon Department of
Governor, Office of the	Geology & Mineral Industries, Dept. of
Hazelnut Commission, Oregon	Hop Commission, Oregon
Judicial Fitness, Commission on	Land Conservation & Development
Land Use Board of Appeals	Legislative Assembly
Legislative Commission on Indian Services	Legislative Counsel Committee
Legislative Fiscal Office	Legislative Revenue Officer
Library, Oregon State	Long-Term Care Ombudsman
Mint Commission, Oregon	Occupational Therapists, Board of
Orchardgrass Seed Producers Commission, Oregon	Oregon Naturopathic Medicine, Board of
Oregon Watershed Enhancement Board	Parole & Post-Prison Supervision, Board of
Physical Therapists, Board of	Potato Commission, Oregon
Processed Vegetable Commission, Oregon	Psychiatric Security Review Board
Public Defense Services Comm.	Racing Commission
Raspberry & Blackberry Commission, Oregon	Ryegrass Growers Seed Commission, Oregon
Salmon Commission, Oregon	Sheep Commission, Oregon
Speech Lang. Path. And Audiologists, Board of	Strawberry Commission, Oregon
Sweet Cherry Commission, Oregon	Tall Fescue Commission, Oregon
Teacher Standards and Practices Comm	Trawl Commission, Oregon
Treasury, Oregon State	Wheat Commission, Oregon

### APPENDIX 3

#### AGENCIES EXEMPT FROM REPORTING

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<b>Agency</b>	<b>Exempting Statute</b>
Appraiser Certification and Licensure Board	ORS 674.305
Architect Examiners, Board of	ORS 182.460
Children's Trust Fund of Oregon Foundation	ORS 182.460
Corrections Enterprises, Oregon	ORS 421.352
Engineering and Land Surveying, Board of Examiners for	ORS 182.460
Film and Video Office, Oregon	ORS 284.375
Geologist Examiners, Board of	ORS 182.460
Landscape Architects Board	ORS 182.460
Landscape Contractors Board	ORS 182.460
Massage Technicians, Board of	ORS 182.460
Optometry, Board of	ORS 182.460
Oregon Health and Science University	ORS 353.100
Patient Safety Commission, Oregon	ORS 182.460
Physical Therapists Licensing Board	ORS 182.451
State Accident Insurance Fund	ORS 656.753
Tourism Commission, Oregon	ORS 284.118
Travel Information council	ORS 377.836
Utility Notification Center, Oregon	ORS 757.552(3)
Wine Board, Oregon	ORS 182.460

## APPENDIX 4

### REPORTING DEFINITIONS AND INSTRUCTIONS

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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 the state and efforts to collect those debts. There was legislative concern that past due amounts were not aggressively pursued and that all avenues of collection had not been exhausted prior to accounts being written off.

During the 1999 legislative session, HB 3509 was introduced to provide statutory guidance to state agencies on the collection of past due accounts. The bill became law and amended Oregon Revised Statutes (ORS) 293, *Administration of Public Funds*. During the 2001 session, SB 70 was passed which provides similar guidance to the Judicial Department. The statute now requires state agencies (with some identified exceptions) to turn over to the Department of Revenue, or to private collection agencies, liquidated and delinquent accounts for which no payment had been received within 90 days [ORS 293.231(1)(a)]. The statute also requires annual reporting of liquidated and delinquent accounts to the Legislative Fiscal Office; LFO is required to compile the reports and issue one report to the Legislative Assembly [ORS 293.229(2)].

Each state agency must submit to LFO by October 1 of each year “...a report that describes the status of that agency’s liquidated and delinquent accounts and efforts made by that agency to collect liquidated and delinquent accounts during the previous fiscal year.” [ORS 293.229 (1)] The reporting is an annual requirement. All agencies must submit reports “...for the fiscal year ending June 30, 2001, and for every fiscal year thereafter.”

To meet the October 1<sup>st</sup> submission date and December 31<sup>st</sup> report date for 2014 (fiscal year ending June 30, 2014), the following timeline has been adopted:

- |  |                         |
|--|-------------------------|
| • Review of reporting manual with agency personnel         | August – September 2014 |
| • Begin agency submission of required information          | August – September 2014 |
| • Agency report to LFO if not subject to reporting statute | September 2014          |
| • Last day for input of information                        | October 1, 2014         |
| • Draft report   | November 30, 2014       |
| • Report to the Legislature                                | December 31, 2014       |



## What to report

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

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

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

## Who needs to report

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

## DEFINITIONS

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

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

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

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

## REPORTING INSTRUCTIONS

### General instructions

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

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

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

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

[ Log On ]

Delinquent Account Reporting System | LFO

Home Previous Reports

**Log On please - Fiscal Year 2013**

Please select your agency and enter your password.

**Account Information**

Agency  
Please select an agency

Password

Log On

[Request Password](#)

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

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

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

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

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

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

## SECTION I

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

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

**Delinquent Account Reporting System | LFO**

[Home](#)

### Section I

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

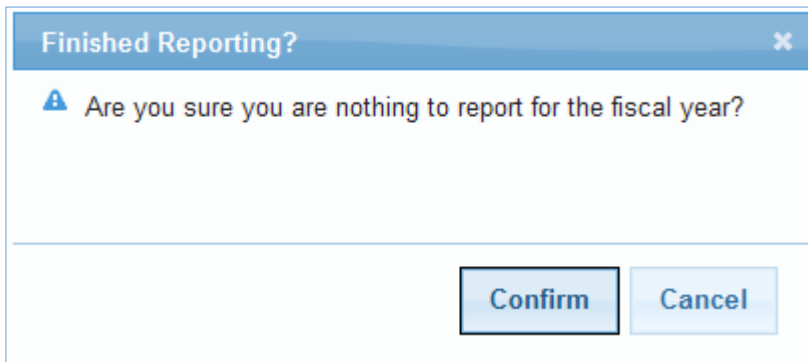
Agency Name: Alfalfa Seed Commission, Oregon

Please select a Fund

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### Agencies without data to report

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



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



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

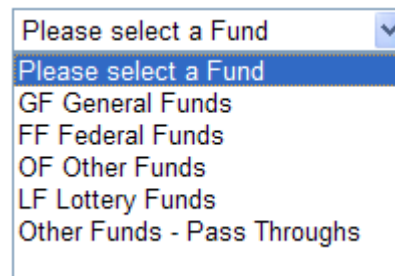
### Agencies with data to report

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

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



Click on and select from the drop down list:



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

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



## SECTION II

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

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

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

## Create Fund Report

Fund Report for OF Other Funds - Fiscal Year 20XX

Save

### Section II (Refer to instructions for section II)

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

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

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

**1. Beginning Balance**

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

## 2. Additions

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

2B Enter the total dollar value of liquidated and delinquent amounts added during the fiscal year.

**Note: The total number of accounts may not increase but the dollar value may. For example, a small agency may have 50 liquidated and delinquent accounts valued at \$5,000 at the beginning of the year. They may not add any new accounts. However, an account may incur additional debt, such as interest, which would increase the total dollar value.**

## 3. Collections

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

## 4. Accounts Closed

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

## 5. Write-Offs

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

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

## 6. Adjustments

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

## 7. Reversals

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

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

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

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

### Ending Balance

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

## SECTION III

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

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

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



## Section III (Refer to instructions for section III)

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

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

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

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

#### 1. Beginning Balance

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

#### 2. Addition

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

### **3. Collections**

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

### **4. Returned**

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

### **5. Accounts Outstanding**

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

5B No entry is required because this number is computed. Use this as a check against your total to ensure all data has been entered properly.

### **Private Collection (ORS 293.231)**

### **6. Beginning Balance**

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

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

### **7. Addition**

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

### **8. Collections**

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

### **9. Returned**

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

## 10. Accounts Outstanding

- 10A Enter the total number of accounts assigned to the private collection firm(s) for collection on the last day of the reporting year.
- 10B No entry is required because this number is computed. Use this as a check against your total to ensure all data has been entered properly.

## SECTION IV

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

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

## SECTION V

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

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

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

## Section V (Refer to instructions for section V)

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

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

Note:

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

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

#### 1. consensual security interest

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

#### 2. court ordered judgement

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

**3. litigation, bankruptcy, mediation, etc.**

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

**4. student loan of a student attending school**

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

**5. state agency receivables**

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

**6. federal or local government receivables**

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

**7. hospitalized debtor**

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

**8. imprisoned debtor**

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

**9. account less than \$100**

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

**10. loss of federal funds or federal program funds**

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

**11. debtor hardship**

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

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

**12. non-consensual lien**

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

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

**13. secured by bond**

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

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

**14. payment on multiple accounts within 1 year**

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

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

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

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

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

**16. wage garnishment or order prevents**

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

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

**17. spousal or child support**

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

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

**18. not income-producing and no assets**

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

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

## **19. Sub-Totals**

- 19A No entry is required because this number is computed. Use this as a check against your total to ensure all data has been entered properly.
- 19B No entry is required because this number is computed. Use this as a check against your total to ensure all data has been entered properly.

## **20. Exempted by Law - ORS 293.231(5)**

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

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

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

## **22. Total exemptions for this fiscal year**

- 22A No entry is required because this number is computed. Use this as a check against your total to ensure all data has been entered properly.
- 22B No entry is required because this number is computed. Use this as a check against your total to ensure all data has been entered properly.

## **Notes**

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

## **Saving, Editing, Printing, and General Navigation**

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