

**Report on
Liquidated and Delinquent
Accounts Receivable
June 30, 2017**



**Legislative Fiscal Office
January 2018**

**State of Oregon
Legislative Fiscal Office**

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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 eighteenth report issued under the statute.

Ken Rocco
Legislative Fiscal Officer

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, where the past due amount is known by both the agency and the debtor and where full payment has not been made within a reasonable or specified period of time. This is the eighteenth report issued by LFO under the statute.

Legislative Background

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) Chapter 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 to reduce the allowable time period before which an account must be turned over to the Department of Revenue or a private collection firm to 90 days. SB 70 (2001) provides similar guidance for the Judicial Branch.

SB 55, passed during the 2015 legislative session, significantly expanded the number of entities required to report. These included all the public universities, all 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, and the Oregon Utility Notification Center.

SB 55 also included a provision that requires this report to include a list of those state agencies that have liquidated and delinquent accounts that are not exempt from assignment, have not been assigned to a collection agency or the Department of Revenue’s Other Agency Accounts collection program, 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. This information is included in the report in Appendix 3 for all agencies reporting active accounts with ending balances as of the end of the fiscal year.

HB 2947 (2017) requires the Department of Administrative Services (DAS) to report to the Legislative Assembly by December 31st of each year starting in FY 2018, the amount of write-offs, debt abatements, or Department of Revenue (DOR) cancellations that were taken by state agencies. SB 1067 (2017) requires agencies to assign liquidated and delinquent debts to DOR if no payment has been received within a 90-day period. Subsequently, DOR must assign the

debt to a private collection firm if no payments have been received in six months. In addition, DOR can add a collection fee to accounts assigned to DOR or to private collection firms. Agencies reporting greater than \$50.0 million in liquidated and delinquent accounts must provide additional reporting on specific items related to how the agencies handle debt. These changes will be in effect for the 2018 reporting period.

Reporting under the statute

Prior to October 1st of each year, a state agency must submit to the Legislative Fiscal Office (LFO), “a report that describes the status of that agency’s liquidated and delinquent accounts and efforts made by that agency to collect liquidated and delinquent accounts during the previous fiscal year.” Definitions used and instructions for reporting are included in Appendix 4. A report from DAS on the amount of write-offs, debt abatements, and DOR cancellations are due to the Legislative Assembly December 31st of each year and agencies with greater than \$50.0 million in liquidated and delinquent accounts are also required to report to the Legislative Assembly by December 31st of each year starting in fiscal year 2018.

Governor’s Executive Order No. 17-09

On May 5, 2017, the Governor issued Executive Order No. 17-09, directing agencies to report the amounts of liquidated and delinquent accounts to the ASDAS, Chief Operating Officer by June 30, 2017. In addition, the Executive Order directs DAS to develop a quarterly reporting measurement that tracks debt collection, directs agencies to refer liquidated and delinquent accounts to DOR 60 days after the accounts are declared liquidated and delinquent, and directs the Chief Procurement Officer to check vendors against the list of liquidated and delinquent accounts and offset payments if possible. DOR is directed to assess the feasibility of a website listing entities owing the state liquidated and delinquent accounts and issue electronic garnishments where permitted.

Reporting system

To facilitate agency reporting requirements, LFO (through Legislative Administration’s Information Services) has created, and electronically hosts, a network database application to capture and report agency data. Agency accounts receivable coordinators are sent reporting instructions and a link to the reporting system each year at the beginning of August. The reporting system is opened to agencies for data entry beginning September 1st and ending October 1st 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 132 state agencies. Agencies were provided with reporting instructions and access to the electronic reporting database. No training session was conducted by LFO this year, however, the Statewide Accounts Receivable Management (SWARM) program at DAS

provided group training and individual agency assistance in completing agency reports. The following table summarizes the reporting status of these agencies.

Summary of Agency Reporting		
June 30, 2017		
	<u>Number</u>	<u>%</u>
Agencies reporting no accounts	59	45%
Agencies reporting active accounts	73	55%
Exempt agencies not reporting	0	0%
Agencies that did not report	0	0%
Total	<u>132</u>	<u>100%</u>

Summary of liquidated and delinquent accounts receivable

The 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 active balances at the end of 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.

Liquidated and Delinquent Accounts		
June 30, 2017		
	<u>Accounts</u>	<u>Value</u>
1. Beginning Balance	2,640,919	\$ 3,295,365,995
2. Additions:	540,129	1,226,160,152
3. Collections:	0	(567,481,588)
4. Accounts Closed:	(483,986)	-
5. Write-Off's:	(87,558)	(82,538,173)
6. Adjustments:	0	(57,096,089)
7. Reversals:	(273,439)	(397,977,308)
8. Ending Balance	<u>2,336,065</u>	<u>\$ 3,416,432,989</u>

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. Highlights of the data are:

- The total number of accounts decreased by 304,854, or 11.5%. The total aggregate value of accounts increased by \$121,066,994, or 3.7%.
- The compound annual growth rate of reported liquidated and delinquent accounts receivable for the period from 2012 through 2017 is 5.04%.
- The ending balances resulted in an average account balance at the end of 2017 of \$1,462.47, which is an increase of \$214.66 per account, or 17.2%, from last year's average.

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

Top Ten Agencies by Average Account Value 2017			
<u>Agency</u>	<u>Accounts</u>	<u>Total Outstanding</u>	<u>Average Account</u>
Chiropractic Examiners, Board of	4	\$261,780	\$65,445
Oregon Business Development Department	36	\$2,175,869	\$60,441
Tax Practitioners, State Board of	27	\$1,064,506	\$39,426
Labor & Industries, Bureau of	150	\$4,056,998	\$27,047
State Accident Insurance Fund	31	\$753,526	\$24,307
Accountancy, State Board of	36	\$783,098	\$21,753
Consumer & Business Services, Dept. of	6,385	\$134,356,274	\$21,042
Police, Oregon State Department of	74	\$1,551,239	\$20,963
Geology & Mineral Industries, Dept. of	4	\$79,384	\$19,846
Oregon Medical Board	14	\$263,357	\$18,811

Four 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 be doing business in Oregon. 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 following table lists the ten agencies with the highest total amount due:

Top Ten Agencies by Total Receivables Outstanding 2017			
<u>Agency</u>	<u>Accounts</u>	<u>Total Outstanding</u>	<u>Average Account</u>
Judicial Department	1,499,617	\$1,662,809,765	\$1,109
Revenue, Department of	104,930	\$801,186,203	\$7,635
Justice Department	468,434	\$367,671,128	\$785
Employment Department	53,043	\$161,669,557	\$3,048
Consumer & Business Services, Dept. of	6,385	\$134,356,274	\$21,042
Oregon Health And Sciences University	118,332	\$58,145,695	\$491
Public Employees Retirement System	21,203	\$53,054,752	\$2,502
Human Services, Department of	12,555	\$33,690,463	\$2,683
Western Oregon University	7,233	\$22,974,504	\$3,176
University of Oregon	4,777	\$18,500,561	\$3,873

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 \$2.5 billion of the \$3.4 billion total outstanding, or 73.5%, of the total value of accounts reported; up from 68.3% in the prior year's report. These top ten agencies combined account for \$3.3 billion, or 97.0%, of the \$3.4 billion total.

Oregon Health and Science University (OHSU), which was ranked fifth in last year's list of top-ten agencies by total receivables outstanding, reported the reversal of 35,621 accounts totaling \$129,970,654. This amount represents a 72.2% reduction in liquidated and delinquent accounts receivable from last year's report. Supplemental information provided by OSHU indicated that last year's report included all liquidated and delinquent accounts in past perpetuity regardless of OSHU's determination on collectability, meaning that a large portion of these amounts had already been determined to be uncollectable, or had been written off on internal ledgers under applicable financial accounting standards. OHSU believes that the amount and number of accounts reported in the current reporting year more accurately represents the liquidated and delinquent accounts that remain due as of June 30, 2017, and have been submitted to either private collection firms or the Department of Revenue for collection.

The Oregon Judicial Department (OJD) accounts for 48.7% of the total dollar amount of liquidated and delinquent accounts reported. None of these debts are payable to the General

Fund. 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 provided the following statement regarding its collections program in addition to the required report:

“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 has established policies, processes, and tools to ensure active collection occurs on each case owing money. This includes a progressive collection system involving delinquency notices, license suspensions, show cause hearings, warrants, probation violations, and referrals to collection agencies for non-voluntary payment actions. The OJD is continually improving the collection process to hold defendants accountable. We work closely with private collection firms, the Other Agency Accounts (OAA) unit of the Oregon Department of Revenue (DOR), and other court partners. Additionally, the OJD utilizes the Department of Revenue to intercept tax refunds and rebates from tax filers that have outstanding court debt.

OJD has a central debt management program that focuses on outsourcing collection efforts to the DOR and private collection agencies. This centralized approach provides automatic referral of debt within 45 days of delinquency, and continually cycles the debt through the Department of Revenue and private collection agencies under contract. Receivables with valid judgment remedies that had previously been inactivated after being returned from outside collections have been re-activated and re-referred to collection agencies using an automated process.”

Liquidated and delinquent accounts receivable by fund type

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

Fund Type	Dollars	%
General Fund	\$ 819,235,079	23.98%
Lottery Funds	455,934	0.01%
Federal Funds	208,734,899	6.11%
Other Funds	1,832,597,954	53.64%
Other Funds - Pass Through	555,409,123	16.26%
Grand Total	\$ 3,416,432,989	100.00%

General Fund debts reported in 2017 are \$186.2 million (29.4%) more than the General Fund debts reported by agencies in 2016. The majority of this increase was the automation of the failure-to-file process by DOR. Previously, the failure-to-file process was manual and staff could process approximately 3,000 accounts per month. The automated process allows DOR to process failure-to-file actions as they occur instead of waiting for the manual process to catch up. Of the \$819.2 million General Fund balance, DOR accounted for \$779 million, or 95.1%, of the total. This amount is almost entirely comprised of taxes owed to the state.

As shown in the table below, the top 10 agencies carrying General Fund owed debts account for 99.99% of all the General Fund accounts reported.

Top Ten Agencies by General Fund Debts Owed 2017			
Agency	Accounts	Total Outstanding	Percent of Total
Revenue, Department of	97,501	\$778,986,252	95.09%
Consumer & Business Services, Dept. of	261	\$17,272,784	2.11%
Human Services, Department of	5,776	\$11,271,956	1.38%
Justice Department	1,035	\$7,765,656	0.95%
Environmental Quality, Department of	121	\$1,898,097	0.23%
Oregon Health Authority	702	\$1,486,391	0.18%
Higher Education Coordinating Commission	16	\$204,141	0.02%
Real Estate Agency	19	\$186,457	0.02%
Secretary of State	54	\$137,415	0.02%
Military Department	8	\$8,501	0.00%
Total	105,493	819,217,650	100.00%

Roughly 92.8% of the Other Funds outstanding balances are accounted for by six agencies: The Judicial Department (63.5%), Oregon Health and Sciences University (3.2%), Employment Department (8.8%), Department of Justice (7.2%), Public Employees Retirement System (2.9%), and Department of Consumer and Business Services (6.4%).

Other Funds Pass-Through balances are comprised almost entirely by the Department of Justice and the Judicial Department. Nearly all the Federal Funds balances (93.3%) are held by the Department of Justice, the Department of Human Services, Oregon State University, and the Oregon Health Authority. Lottery Funds balances are from the Oregon Business Development Department and the Lottery Commission.

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 DOR by agencies that reported.

Collections by Department of Revenue			
2017			
	<u>Accounts</u>		<u>Value</u>
Beginning Balance	251,297	\$	333,654,729
Additions			203,301,804
Collections			(28,384,855)
Returned			(167,814,503)
Accounts Outstanding	271,113	\$	340,757,175

The Department of Revenue, Business Special Programs Section, operates the state’s captive collection agency known as Other Agency Accounts (OAA). OAA was formed during the 1971 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 DOR as reported by agencies during the 2017 reporting year was \$10.0 million less than the prior year on a 5.7% (\$29.0 million) increase in account balances available for collection. Expressed as a percentage of the balance available for collection (beginning balance plus additions), this year’s collection rate of 5.3% represents a 2.2% decrease from the collection rate of the previous year.

Collections by private collection agencies

Effective for fiscal year 2108, agencies must turn over non-exempt liquidated and delinquent accounts to DOR or to private collection agencies, and 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. Under current statute, agencies refer their liquidated and delinquent accounts to DOR after 90 days, and after six months DOR refers the accounts to private collection agencies.

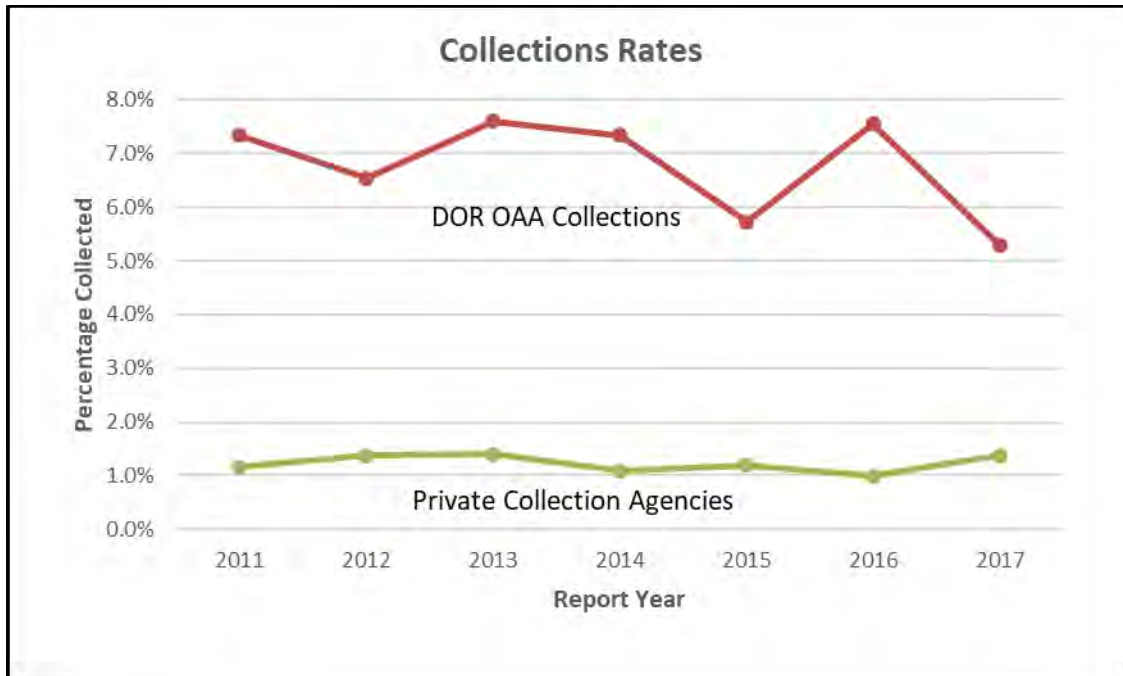
Collections by Private Collection Agencies

	Accounts	Value
Beginning Balance	947,036	\$ 1,137,958,413
Additions		430,988,377
Collections		(21,545,985)
Returned		(421,098,124)
Accounts Outstanding	855,198	\$ 1,126,302,681

Total collections by private collection agencies increased by \$8.1 million, or 60.2%, from the prior year on a 15.1% (\$205.5 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 1.4% represents a 0.4% increase in the collections rate from the previous year.

Annual Collection Rates

Year	DOR OAA Collections	Private Collections
2011	7.337%	1.162%
2012	6.531%	1.369%
2013	7.600%	1.400%
2014	7.340%	1.090%
2015	5.720%	1.200%
2016	7.550%	0.990%
2017	5.286%	1.373%



Exempt accounts

Not all accounts can be transferred to DOR 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 (k). 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 DAS. 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.

Slightly more than 16.8% (\$573.2 million) of the more than \$3.42 billion in liquidated and delinquent accounts reported were classified as exempt from statutory requirements that they be turned over to DOR or private firms for collection. The total amount exempted is a 1.1% increase from the previous reporting year, however, the proportion of exempted amounts to total liquidated and delinquent debt decreased by 0.4% from last year's report.

Statutorily prohibited or exempt		
Prohibited by Law - ORS 293.231(5)	8,177	\$ 15,875,550
Exempt under ORS 293.231(9)		
consensual security interest	145	4,535,724
court ordered judgment	336	34,955,404
litigation, bankruptcy, mediation, etc.	11,465	59,402,137
student loan of a student attending school	0	-
state agency receivables	796	1,730,258
federal or local government receivables	795	6,047,703
hospitalized debtor	4,567	18,541,909
imprisoned debtor	165	1,074,069
account less than \$100.00	11,674	491,897
loss of federal funds or federal program funds	38,308	111,754,891
owed by a closed estate	0	-
suspension of collection under ORS 305.155	0	-
Subtotal statutorily prohibited or exempt	76,428	\$ 254,409,542
Administratively Exempt		
Under OAM 35.40.114		
debtor hardship	13,275	\$ 100,614,951
non-consensual lien	78	2,517,837
secured by bond	131	1,402,399
payment on multiple accounts within 1 year	1,783	9,484,225
DAS approved exemptions (ORS 293.233(1))	5,993	29,206,862
ORS Chs. 825, or 826 related to a motor carrier	2	9,218
wage garnishment or order prevents	1,439	30,599,188
spousal or child support	459,398	143,707,520
not income-producing and no assets	25	1,284,260
Subtotal administratively exempt	482,124	\$ 318,826,460
Total Exemptions	558,552	\$ 573,236,002

Of the total exempt amount, \$318.8 million, or 55.6%, was reported as administratively exempt. That amount is a \$5.5 million reduction from the previous year. Of those accounts administratively exempt, \$143.7 million (down from \$168.4 million in 2016), or 45.1%, are exempt because they are for spousal or child support payments which are governed by other state or federal rules and regulations.

An additional 9.2% (\$29.2 million) are DAS-approved exemptions under ORS 293.233(1). This is an exceptional change from the previous reporting period wherein \$62.7 million was reported as DAS approved exemptions; a 46.6% decrease from the prior year. Nearly all this decrease is

due to DOR's inclusion of 5,005 accounts with a value of just over \$50 million. DOR, along with the Employment Department and the Oregon Department of Transportation, have administrative exemptions that allow those agencies up to one year before accounts must be turned over to a collections agency as opposed to the general statutory requirement of 90 days. Additionally, accounts administratively exempted due to debtor hardship increased by over \$39.5 million, including increases of \$47.8 million reported by DOR and \$12.3 million reported by the Department of Human Services.

Those amounts that were legally prohibited or exempted from assignment for collections totaled \$254.4 million in 2017, an increase of \$11.5 million from the 2016 report. Those accounts prohibited from assignment by law under ORS 293.231(5) had a slight increase of \$200,000 over the previous period.

Exceptions from assignment due to debt arising from or subject to court ordered judgements decreased by \$8.3 million and is comprised mainly by accounts from three agencies: The Department of Justice, \$2.87 million; the Department of Consumer and Business Services, \$2.5 million, and the Employment Department, \$2.9 million.

Unassigned Accounts

The following table lists all subject entities that reported liquidated and delinquent accounts receivable balances that were neither assigned for collection or exempted from assignment. Additionally, the table shows those accounts and amounts that are unassigned and not exempted for which no payment has been received for a minimum of 90 days. For those entities that are exempted from the assignment provisions of ORS 293.231 generally, the statutory reference of the exemption is provided.

Unassigned Accounts	Total		Unassigned Accounts Over 90 Days		Statute Exempting From Assignment
	Accounts	Amount	Accounts	Amount	
	786,818	\$1,256,532,895			
Judicial Department	572,870	\$641,750,605	224,580	\$177,970,000	
Consumer & Business Services, Dept. of	4,931	\$84,901,506	2,515	\$67,490,276	
Justice Department	465,065	\$363,774,951	3,522	\$13,838,332	
Employment Department	51,055	\$155,672,374	1,492	\$6,110,114	
Labor & Industries, Bureau of	47	\$1,566,414	47	\$1,566,414	
Environmental Quality, Department of	2,176	\$4,197,555	1,391	\$1,271,313	
Construction Contractors Board	1,037	\$1,578,815	841	\$1,200,850	
Transportation, Department of	7,296	\$8,113,257	2,452	\$398,968	
Tax Practitioners, State Board of	12	\$287,785	4	\$246,616	
Chiropractic Examiners, Board of	4	\$261,780	2	\$210,750	
Higher Education Coordinating Commission	16	\$204,141	16	\$204,141	
Real Estate Agency	10	\$119,521	19	\$186,457	
Oregon Health Authority	3,110	\$13,293,272	11	\$128,293	
Military Department	173	\$1,754,063	25	\$81,661	
Mortuary and Cemetary Board	8	\$67,164	8	\$67,164	
State Lands, Department of	12	\$94,044	3	\$48,559	
Human Services, Department of	11,799	\$31,110,300	13	\$37,867	
Oregon Business Development Department	34	\$2,029,281	1	\$29,000	
Police, Oregon State Department of	51	\$1,496,144	14	\$15,585	
Government Ethics Commission, Oregon	11	\$15,450	11	\$15,450	
Dentistry, Board of	2	\$11,916	2	\$11,196	
Liquor Control Commission, Oregon	14	\$5,985	6	\$5,813	
Parks & Recreation Department	21	\$47,753	9	\$4,885	
Administrative Services, Department of	650	\$2,376,526	6	\$3,999	
Secretary of State	113	\$49,489	12	\$3,350	
Speech Lang. Path. And Audiologists, Board of	1	\$2,000	1	\$2,000	
Corrections, Department of	629	\$334,237	4	\$1,836	
Dungeness Crab Commission, Oregon	46	\$24,666	25	\$1,636	
Aviation, Department of	6	\$964	6	\$964	
Licensed Social Workers, Board of	3	\$928	2	\$642	
Marine Board	87	\$3,510	2	\$258	
Revenue, Department of	55,339	\$553,835,447	-	\$0	
Public Employees Retirement System	19,426	\$46,286,256	-	\$0	
Housing & Community Services Dept.	142	\$1,392,285	-	\$0	
Veterans' Affairs, Department of	63	\$683,551	-	\$0	
Agriculture, Department of, & Commodity Comm.	28	\$536,535	-	\$0	
Oregon Medical Board	4	\$173,613	-	\$0	
Accountancy, State Board of	15	\$98,720	-	\$0	
Geology & Mineral Industries, Dept. of	4	\$79,384	-	\$0	
Blind, Commission for the	5	\$31,177	-	\$0	
Public Safety Standards & Training, Dept. of	2	\$19,533	-	\$0	
Pharmacy, Board of	5	\$10,879	-	\$0	
Nursing, Board of	10	\$9,262	-	\$0	
Oregon Youth Authority	11	\$8,412	-	\$0	
Parole & Post-Prison Supervision, Board of	61	\$7,441	-	\$0	
Lottery Commission, Oregon State	5	\$5,166	-	\$0	
Employment Relations Board	6	\$2,750	-	\$0	
Public Utility Commission	10	\$2,013	-	\$0	
Legislative Administration Committee	28	\$1,548	-	\$0	
Forestry, Department of	21	\$718	-	\$0	
Fish and Wildlife, Dept. of	1	\$458	-	\$0	
Western Oregon University	4,941	\$11,228,461			ORS 352.138
University of Oregon	2,878	\$9,765,294			ORS 352.138
Oregon State University	2,413	\$6,245,065			ORS 352.138
Oregon Institute of Technology	983	\$1,098,130			ORS 352.138
Eastern Oregon University	587	\$817,988			ORS 352.138
State Accident Insurance Fund	31	\$753,526			ORS 656.753
Oregon Health And Sciences University	116	\$421,808			ORS 352.138
Portland State University	782	\$399,181			ORS 352.138
Southern Oregon University	479	\$170,418			ORS 352.138
Appraiser Certification And Lic. Board	12	\$51,469			ORS 182.460
Oregon Corrections Enterprises	32	\$31,526			ORS 421.352
Architect Examiners, Board of	6	\$28,950			ORS 182.460
Optometry, Oregon Board of	1	\$11,999			ORS 182.460
Massage Therapists, Oregon Board of	6	\$8,486			ORS 182.460
Landscape Contractors Board	10	\$6,950			ORS 182.460
Exam. for Engin & Land Survey, Board of	2	\$2,338			ORS 182.460

Appendix 1

Agency	No. of Accounts	Total LDA	Avg. Account Value	% of Total LDA
Judicial Department	1,499,617	\$1,662,809,765	\$1,109	48.67%
Revenue, Department of	104,930	\$801,186,203	\$7,635	23.45%
Justice Department	468,434	\$367,671,128	\$785	10.76%
Employment Department	53,043	\$161,669,557	\$3,048	4.73%
Consumer & Business Services, Dept. of	6,385	\$134,356,274	\$21,042	3.93%
Oregon Health And Sciences University	118,332	\$58,145,695	\$491	1.70%
Public Employees Retirement System	21,203	\$53,054,752	\$2,502	1.55%
Human Services, Department of	12,555	\$33,690,463	\$2,683	0.99%
Western Oregon University	7,233	\$22,974,504	\$3,176	0.67%
University of Oregon	4,777	\$18,500,561	\$3,873	0.54%
Portland State University	6,637	\$16,107,953	\$2,427	0.47%
Oregon State University	5,851	\$14,560,721	\$2,489	0.43%
Oregon Health Authority	3,617	\$13,964,939	\$3,861	0.41%
Transportation, Department of	7,949	\$11,864,225	\$1,493	0.35%
Construction Contractors Board	3,219	\$7,847,474	\$2,438	0.23%
Southern Oregon University	1,409	\$5,311,002	\$3,769	0.16%
Environmental Quality, Department of	2,255	\$5,080,504	\$2,253	0.15%
Labor & Industries, Bureau of	150	\$4,056,998	\$27,047	0.12%
Eastern Oregon University	1,862	\$2,838,124	\$1,524	0.08%
Administrative Services, Department of	663	\$2,415,129	\$3,643	0.07%
Corrections, Department of	2,169	\$2,247,857	\$1,036	0.07%
Oregon Business Development Department	36	\$2,175,869	\$60,441	0.06%
Military Department	181	\$1,763,419	\$9,743	0.05%
Police, Oregon State Department of	74	\$1,551,239	\$20,963	0.05%
Oregon Institute of Technology	1,264	\$1,473,752	\$1,166	0.04%
Housing & Community Services Dept.	148	\$1,410,462	\$9,530	0.04%
Tax Practitioners, State Board of	27	\$1,064,506	\$39,426	0.03%
Accountancy, State Board of	36	\$783,098	\$21,753	0.02%
State Accident Insurance Fund	31	\$753,526	\$24,307	0.02%
Massage Therapists, Oregon Board of	148	\$695,262	\$4,698	0.02%
Veterans' Affairs, Department of	63	\$683,551	\$10,850	0.02%
Landscape Contractors Board	613	\$653,797	\$1,067	0.02%
Agriculture, Department of, & Commodity Comm.	68	\$596,989	\$8,779	0.02%
Appraiser Certification And Lic. Board	17	\$273,325	\$16,078	0.01%
Oregon Medical Board	14	\$263,357	\$18,811	0.01%
Chiropractic Examiners, Board of	4	\$261,780	\$65,445	0.01%
Higher Education Coordinating Commission	16	\$204,141	\$12,759	0.01%
Real Estate Agency	19	\$186,457	\$9,814	0.01%
Secretary of State	180	\$178,144	\$990	0.01%
Mortuary and Cemetary Board	10	\$138,560	\$13,856	0.00%
Education, Department of	12	\$115,984	\$9,665	0.00%
State Lands, Department of	12	\$94,044	\$7,837	0.00%
Geology & Mineral Industries, Dept. of	4	\$79,384	\$19,846	0.00%
Parks & Recreation Department	153	\$70,628	\$462	0.00%
Prof. Counselors & Therapists, Board of	17	\$68,990	\$4,058	0.00%
Lottery Commission, Oregon State	21	\$55,843	\$2,659	0.00%
Public Safety Standards & Training, Dept. of	5	\$52,557	\$10,511	0.00%
Nursing, Board of	23	\$44,562	\$1,937	0.00%
Architect Examiners, Board of	9	\$42,888	\$4,765	0.00%
Psychologist Examiners, State Board of	8	\$40,322	\$5,040	0.00%
Exam. for Engin & Land Survey, Board of	9	\$38,593	\$4,288	0.00%
Water Resources Department	94	\$33,737	\$359	0.00%
Oregon Corrections Enterprises	32	\$31,526	\$985	0.00%

Appendix 2 - Agencies with No Accounts

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

Energy, Department of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	7	\$59,386
Additions:	0	\$0
Collections:	0	-\$59,386
Accounts Closed:	-7	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	0	\$0

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

Beginning Balance	0	\$0
Additions:	0	\$59,386
Collections:	0	-\$59,386
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
<u>Statutorily Prohibited or Exempt</u>		
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
Subtotal statutorily prohibited or exempt	0	\$0
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	0	\$0
Account due from current and former Employees	0	\$0

Library, Oregon State

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	4	\$270
Additions:	0	\$0
Collections:	0	-\$270
Accounts Closed:	-4	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	0	\$0

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

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	4	\$270
<u>Statutorily Prohibited or Exempt</u>		
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
Subtotal statutorily prohibited or exempt	0	\$0
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	0	\$0
Account due from current and former Employees	0	\$0

Patient Safety Commission, Oregon

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	2	\$400
Additions:	0	\$0
Collections:	0	\$0
Accounts Closed:	0	\$0
Write-Off's:	-2	-\$400
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	0	\$0

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

Beginning Balance	2	\$400
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	-\$400
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
<u>Statutorily Prohibited or Exempt</u>		
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
Subtotal statutorily prohibited or exempt	0	\$0
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	0	\$0
Account due from current and former Employees	0	\$0

Treasury, Oregon State

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	4	\$9,723
Additions:	0	\$0
Collections:	0	-\$9,723
Accounts Closed:	-4	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	0	\$0

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

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	4	\$9,723
<u>Statutorily Prohibited or Exempt</u>		
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
Subtotal statutorily prohibited or exempt	0	\$0
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	0	\$0
Account due from current and former Employees	0	\$0

Legislative Counsel Committee

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	0	\$0
Additions:	1	\$115
Collections:	0	\$0
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	1	\$115

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

Beginning Balance	0	\$0
Additions:	0	\$115
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	1	\$115

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
<u>Statutorily Prohibited or Exempt</u>		
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
Subtotal statutorily prohibited or exempt	0	\$0
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	0	\$0
Account due from current and former Employees	0	\$0

Licensed Social Workers, Board of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	3	\$1,320
Additions:	3	\$928
Collections:	0	\$0
Accounts Closed:	-3	\$0
Write-Off's:	0	\$0
Adjustments:	0	-\$1,320
Reversals:	0	\$0
Ending Balance	3	\$928

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

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	3	\$1,320
<u>Statutorily Prohibited or Exempt</u>		
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
Subtotal statutorily prohibited or exempt	0	\$0
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	0	\$0
Account due from current and former Employees	0	\$0

Medical Imaging, Board of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	2	\$1,635
Additions:	0	\$0
Collections:	0	\$0
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	2	\$1,635

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

Beginning Balance	1	\$135
Additions:	0	\$1,500
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	2	\$1,635

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
<u>Statutorily Prohibited or Exempt</u>		
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
Subtotal statutorily prohibited or exempt	0	\$0
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	0	\$0
Account due from current and former Employees	0	\$0

Speech Lang. Path. And Audiologists, Board of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	1	\$2,000
Additions:	0	\$0
Collections:	0	\$0
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	1	\$2,000

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

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
<u>Statutorily Prohibited or Exempt</u>		
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
Subtotal statutorily prohibited or exempt	0	\$0
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	0	\$0
Account due from current and former Employees	0	\$0

Forestry, Department of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	35	\$15,857
Additions:	37	\$6,094
Collections:	0	-\$14,497
Accounts Closed:	-16	\$0
Write-Off's:	-34	-\$5,437
Adjustments:	0	-\$1
Reversals:	0	\$0
Ending Balance	22	\$2,016

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

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	2	\$11,219
Additions:	0	\$5,203
Collections:	0	-\$14,324
Returned:	0	-\$800
Ending Balance	1	\$1,298

Exempt Accounts

Beginning Balance	33	\$4,637
<u>Statutorily Prohibited or Exempt</u>		
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	21	\$718
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
Subtotal statutorily prohibited or exempt	21	\$718
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	21	\$718
Account due from current and former Employees	5	\$141

Legislative Administration Committee

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	6	\$354
Additions:	26	\$4,439
Collections:	0	-\$2,690
Accounts Closed:	-3	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	29	\$2,103

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

Beginning Balance	0	\$0
Additions:	0	\$875
Collections:	0	-\$320
Returned:	0	\$0
Ending Balance	1	\$555

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	5	\$240
<u>Statutorily Prohibited or Exempt</u>		
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	16	\$848
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
Subtotal statutorily prohibited or exempt	16	\$848
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	16	\$848
Account due from current and former Employees	0	\$0

Employment Relations Board

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	19	\$2,893
Additions:	83	\$26,230
Collections:	0	-\$26,373
Accounts Closed:	-96	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	6	\$2,750

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

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	5	\$1,345
<u>Statutorily Prohibited or Exempt</u>		
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	6	\$2,750
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
Subtotal statutorily prohibited or exempt	6	\$2,750
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	6	\$2,750
Account due from current and former Employees	0	\$0

Marine Board

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	91	\$4,105
Additions:	30	\$2,717
Collections:	0	-\$2,468
Accounts Closed:	-34	\$0
Write-Off's:	0	\$0
Adjustments:	0	-\$844
Reversals:	0	\$0
Ending Balance	87	\$3,510

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

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	91	\$4,105
<u>Statutorily Prohibited or Exempt</u>		
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	83	\$2,989
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
Subtotal statutorily prohibited or exempt	83	\$2,989
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	83	\$2,989
Account due from current and former Employees	1	\$150

Fish and Wildlife, Dept. of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	16	\$7,043
Additions:	4	\$663
Collections:	0	-\$1,136
Accounts Closed:	-4	\$0
Write-Off's:	-4	-\$1,023
Adjustments:	0	\$49
Reversals:	0	\$0
Ending Balance	12	\$5,596

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

Beginning Balance	10	\$3,263
Additions:	0	\$663
Collections:	0	-\$981
Returned:	0	-\$2,659
Ending Balance	3	\$286

Private Collection (ORS 293.231)

Beginning Balance	3	\$1,258
Additions:	0	\$4,965
Collections:	0	-\$155
Returned:	0	-\$1,216
Ending Balance	8	\$4,852

Exempt Accounts

Beginning Balance	0	\$0
<u>Statutorily Prohibited or Exempt</u>		
Prohibited by Law - ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	1	\$458
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
Subtotal statutorily prohibited or exempt	1	\$458
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	1	\$458
Account due from current and former Employees	2	\$2,575

Liquor Control Commission, Oregon

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	19	\$1,046
Additions:	63	\$20,822
Collections:	0	-\$4,922
Accounts Closed:	-44	\$0
Write-Off's:	-24	-\$10,961
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	14	\$5,985

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

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	17	\$586
<u>Statutorily Prohibited or Exempt</u>		
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	8	\$172
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
Subtotal statutorily prohibited or exempt	8	\$172
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	8	\$172
Account due from current and former Employees	0	\$0

Parole & Post-Prison Supervision, Board of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	0	\$0
Additions:	64	\$7,441
Collections:	0	\$0
Accounts Closed:	-3	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	61	\$7,441

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

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
<u>Statutorily Prohibited or Exempt</u>		
Prohibited by Law - ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
consensual security interest	0	\$0
court ordered judgement	61	\$7,441
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
Subtotal statutorily prohibited or exempt	61	\$7,441
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	61	\$7,441
Account due from current and former Employees	0	\$0

Dentistry, Board of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	0	\$0
Additions:	2	\$11,916
Collections:	0	\$0
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	2	\$11,916

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

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
<u>Statutorily Prohibited or Exempt</u>		
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
Subtotal statutorily prohibited or exempt	0	\$0
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	0	\$0
Account due from current and former Employees	0	\$0

Optometry, Oregon Board of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	1	\$11,999
Additions:	0	\$0
Collections:	0	\$0
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	1	\$11,999

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

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	1	\$11,999
<u>Statutorily Prohibited or Exempt</u>		
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
Subtotal statutorily prohibited or exempt	0	\$0
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	1	\$11,999
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	1	\$11,999
Ending Balance	1	\$11,999
Account due from current and former Employees	0	\$0

Pharmacy, Board of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	11	\$86,816
Additions:	8	\$13,179
Collections:	0	-\$88
Accounts Closed:	0	\$0
Write-Off's:	-12	-\$87,679
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	7	\$12,228

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

Beginning Balance	2	\$1,437
Additions:	0	\$0
Collections:	0	-\$88
Returned:	0	-\$740
Ending Balance	1	\$609

Private Collection (ORS 293.231)

Beginning Balance	5	\$48,379
Additions:	0	\$39,740
Collections:	0	\$0
Returned:	0	-\$87,379
Ending Balance	1	\$740

Exempt Accounts

Beginning Balance	0	\$0
<u>Statutorily Prohibited or Exempt</u>		
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
Subtotal statutorily prohibited or exempt	0	\$0
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	0	\$0
Account due from current and former Employees	0	\$0

Public Utility Commission

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	30	\$5,093
Additions:	75	\$66,805
Collections:	0	-\$34,911
Accounts Closed:	-47	\$0
Write-Off's:	-3	-\$48
Adjustments:	0	-\$23,346
Reversals:	0	\$0
Ending Balance	55	\$13,593

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

Beginning Balance	20	\$2,231
Additions:	0	\$10,074
Collections:	0	-\$483
Returned:	0	-\$1,201
Ending Balance	43	\$10,621

Private Collection (ORS 293.231)

Beginning Balance	2	\$1,506
Additions:	0	\$118
Collections:	0	\$0
Returned:	0	-\$665
Ending Balance	2	\$959

Exempt Accounts

Beginning Balance	1	\$24
<u>Statutorily Prohibited or Exempt</u>		
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	7	\$593
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
Subtotal statutorily prohibited or exempt	7	\$593
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	7	\$593
Account due from current and former Employees	0	\$0

Aviation, Department of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	12	\$10,674
Additions:	68	\$16,904
Collections:	0	-\$5,150
Accounts Closed:	-38	\$0
Write-Off's:	0	\$0
Adjustments:	0	-\$7,026
Reversals:	0	\$0
Ending Balance	42	\$15,402

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

Beginning Balance	9	\$7,313
Additions:	0	\$10,277
Collections:	0	-\$5,060
Returned:	0	-\$8,053
Ending Balance	34	\$4,477

Private Collection (ORS 293.231)

Beginning Balance	3	\$3,360
Additions:	0	\$6,691
Collections:	0	-\$90
Returned:	0	\$0
Ending Balance	2	\$9,961

Exempt Accounts

Beginning Balance	0	\$0
<u>Statutorily Prohibited or Exempt</u>		
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
Subtotal statutorily prohibited or exempt	0	\$0
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	0	\$0
Account due from current and former Employees	0	\$0

Government Ethics Commission, Oregon

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	9	\$6,860
Additions:	2	\$8,590
Collections:	0	\$0
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	11	\$15,450

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

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
<u>Statutorily Prohibited or Exempt</u>		
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
Subtotal statutorily prohibited or exempt	0	\$0
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	0	\$0
Account due from current and former Employees	0	\$0

Dungeness Crab Commission, Oregon

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	61	\$24,527
Additions:	47	\$24,986
Collections:	0	-\$24,527
Accounts Closed:	-61	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	47	\$24,986

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

Beginning Balance	0	\$0
Additions:	0	\$10,936
Collections:	0	-\$10,180
Returned:	0	-\$436
Ending Balance	1	\$320

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	36	\$1,450
<u>Statutorily Prohibited or Exempt</u>		
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	31	\$904
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
Subtotal statutorily prohibited or exempt	31	\$904
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	31	\$904
Account due from current and former Employees	0	\$0

Oregon Youth Authority

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	9	\$19,561
Additions:	15	\$10,211
Collections:	0	-\$865
Accounts Closed:	-1	\$0
Write-Off's:	-1	-\$503
Adjustments:	0	\$915
Reversals:	-3	-\$1,280
Ending Balance	19	\$28,039
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	7	\$18,706
Additions:	0	\$1,553
Collections:	0	-\$865
Returned:	0	-\$12,629
Ending Balance	4	\$6,765
Private Collection (ORS 293.231)		
Beginning Balance	2	\$855
Additions:	0	\$12,607
Collections:	0	\$0
Returned:	0	-\$600
Ending Balance	4	\$12,862
Exempt Accounts		
Beginning Balance	0	\$0
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
Subtotal statutorily prohibited or exempt	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	11	\$8,412
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	11	\$8,412
Ending Balance	11	\$8,412
Account due from current and former Employees	13	\$8,618

Blind, Commission for the

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	0	\$0
Additions:	5	\$33,962
Collections:	0	-\$2,785
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	5	\$31,177

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

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
<u>Statutorily Prohibited or Exempt</u>		
Prohibited by Law - ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	1	\$19,277
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
Subtotal statutorily prohibited or exempt	1	\$19,277
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	1	\$19,277
Account due from current and former Employees	0	\$0

Oregon Corrections Enterprises

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	80	\$95,735
Additions:	27	\$331,842
Collections:	0	-\$394,037
Accounts Closed:	-71	\$0
Write-Off's:	-4	-\$280
Adjustments:	0	-\$1,734
Reversals:	0	\$0
Ending Balance	32	\$31,526

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

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	54	\$77,300
<u>Statutorily Prohibited or Exempt</u>		
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	11	\$6,252
federal or local government receivables	2	\$135
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	7	\$341
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
Subtotal statutorily prohibited or exempt	20	\$6,728
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	20	\$6,728
Account due from current and former Employees	0	\$0

Water Resources Department

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	52	\$13,132
Additions:	160	\$53,800
Collections:	0	-\$13,613
Accounts Closed:	-44	\$0
Write-Off's:	-61	-\$15,682
Adjustments:	0	\$0
Reversals:	-13	-\$3,900
Ending Balance	94	\$33,737

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

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	52	\$13,132
Additions:	0	\$53,800
Collections:	0	-\$13,613
Returned:	0	-\$19,582
Ending Balance	94	\$33,737

Exempt Accounts

Beginning Balance	0	\$0
<u>Statutorily Prohibited or Exempt</u>		
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
Subtotal statutorily prohibited or exempt	0	\$0
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	0	\$0
Account due from current and former Employees	0	\$0

Exam. for Engin & Land Survey, Board of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	10	\$47,643
Additions:	4	\$5,271
Collections:	0	-\$11,321
Accounts Closed:	-4	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	-1	-\$3,000
Ending Balance	9	\$38,593

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

Beginning Balance	9	\$45,143
Additions:	0	\$5,271
Collections:	0	-\$2,351
Returned:	0	-\$11,808
Ending Balance	7	\$36,255

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
<u>Statutorily Prohibited or Exempt</u>		
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
Subtotal statutorily prohibited or exempt	0	\$0
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	0	\$0
Account due from current and former Employees	0	\$0

Psychologist Examiners, State Board of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	7	\$39,566
Additions:	2	\$7,536
Collections:	0	-\$6,780
Accounts Closed:	-1	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	8	\$40,322

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

Beginning Balance	5	\$24,566
Additions:	0	\$7,536
Collections:	0	-\$6,780
Returned:	0	-\$17,354
Ending Balance	3	\$7,968

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$32,354
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	5	\$32,354

Exempt Accounts

Beginning Balance	0	\$0
<u>Statutorily Prohibited or Exempt</u>		
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
Subtotal statutorily prohibited or exempt	0	\$0
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	0	\$0
Account due from current and former Employees	0	\$0

Architect Examiners, Board of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	10	\$45,475
Additions:	0	\$0
Collections:	0	-\$2,587
Accounts Closed:	-1	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	9	\$42,888

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

Beginning Balance	10	\$45,475
Additions:	0	\$0
Collections:	0	-\$2,587
Returned:	0	-\$28,950
Ending Balance	3	\$13,938

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
<u>Statutorily Prohibited or Exempt</u>		
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
Subtotal statutorily prohibited or exempt	0	\$0
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	0	\$0
Account due from current and former Employees	0	\$0

Nursing, Board of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	24	\$36,293
Additions:	11	\$28,198
Collections:	0	-\$19,929
Accounts Closed:	-12	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	23	\$44,562

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

Beginning Balance	7	\$21,975
Additions:	0	\$9,500
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	10	\$31,475

Private Collection (ORS 293.231)

Beginning Balance	3	\$3,825
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	3	\$3,825

Exempt Accounts

Beginning Balance	0	\$0
<u>Statutorily Prohibited or Exempt</u>		
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
Subtotal statutorily prohibited or exempt	0	\$0
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	0	\$0
Account due from current and former Employees	0	\$0

Public Safety Standards & Training, Dept. of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	5	\$236,339
Additions:	9	\$660,914
Collections:	0	-\$844,696
Accounts Closed:	-9	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	5	\$52,557

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

Beginning Balance	3	\$35,140
Additions:	0	\$162
Collections:	0	-\$2,278
Returned:	0	\$0
Ending Balance	3	\$33,024

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	2	\$201,199
<u>Statutorily Prohibited or Exempt</u>		
Prohibited by Law - ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	1	\$14,533
federal or local government receivables	1	\$5,000
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
Subtotal statutorily prohibited or exempt	2	\$19,533
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	2	\$19,533
Account due from current and former Employees	0	\$0

Lottery Commission, Oregon State

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	15	\$42,969
Additions:	13	\$33,811
Collections:	0	-\$21,104
Accounts Closed:	-5	\$0
Write-Off's:	-2	-\$6,838
Adjustments:	0	\$7,005
Reversals:	0	\$0
Ending Balance	21	\$55,843

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

Beginning Balance	10	\$30,269
Additions:	0	\$37,703
Collections:	0	-\$17,705
Returned:	0	-\$9,902
Ending Balance	13	\$40,365

Private Collection (ORS 293.231)

Beginning Balance	2	\$6,485
Additions:	0	\$10,665
Collections:	0	\$0
Returned:	0	-\$6,838
Ending Balance	3	\$10,312

Exempt Accounts

Beginning Balance	0	\$0
<u>Statutorily Prohibited or Exempt</u>		
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
Subtotal statutorily prohibited or exempt	0	\$0
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	0	\$0
Account due from current and former Employees	0	\$0

Prof. Counselors & Therapists, Board of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	0	\$0
Additions:	21	\$71,458
Collections:	0	-\$2,468
Accounts Closed:	-4	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	17	\$68,990

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

Beginning Balance	0	\$0
Additions:	0	\$26,479
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	13	\$26,479

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$42,511
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	4	\$42,511

Exempt Accounts

Beginning Balance	0	\$0
<u>Statutorily Prohibited or Exempt</u>		
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
Subtotal statutorily prohibited or exempt	0	\$0
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	0	\$0
Account due from current and former Employees	0	\$0

Parks & Recreation Department

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	2,854	\$227,855
Additions:	67	\$9,656
Collections:	0	-\$23,335
Accounts Closed:	-2,732	\$0
Write-Off's:	-36	-\$37,644
Adjustments:	0	-\$105,904
Reversals:	0	\$0
Ending Balance	153	\$70,628

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

Beginning Balance	135	\$65,471
Additions:	0	\$3,693
Collections:	0	-\$530
Returned:	0	-\$60,985
Ending Balance	31	\$7,649

Private Collection (ORS 293.231)

Beginning Balance	2,701	\$132,774
Additions:	0	\$6,073
Collections:	0	-\$30
Returned:	0	-\$123,591
Ending Balance	101	\$15,226

Exempt Accounts

Beginning Balance	2	\$13,759
<u>Statutorily Prohibited or Exempt</u>		
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	8	\$40,645
federal or local government receivables	4	\$2,223
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
Subtotal statutorily prohibited or exempt	12	\$42,868
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	12	\$42,868
Account due from current and former Employees	10	\$3,137

Geology & Mineral Industries, Dept. of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	0	\$0
Additions:	72	\$836,761
Collections:	0	-\$757,377
Accounts Closed:	-68	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	4	\$79,384

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

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
<u>Statutorily Prohibited or Exempt</u>		
Prohibited by Law - ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	3	\$68,697
federal or local government receivables	1	\$10,687
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
Subtotal statutorily prohibited or exempt	4	\$79,384
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	4	\$79,384
Account due from current and former Employees	0	\$0

State Lands, Department of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	0	\$0
Additions:	13	\$195,182
Collections:	0	-\$101,138
Accounts Closed:	-1	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	12	\$94,044

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

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
<u>Statutorily Prohibited or Exempt</u>		
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
Subtotal statutorily prohibited or exempt	0	\$0
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	6	\$31,250
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	6	\$31,250
Ending Balance	6	\$31,250
Account due from current and former Employees	0	\$0

Education, Department of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	12	\$329,145
Additions:	4	\$5,830
Collections:	0	-\$3,776
Accounts Closed:	-3	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	-1	-\$215,215
Ending Balance	12	\$115,984

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

Beginning Balance	2	\$64,739
Additions:	0	\$5,830
Collections:	0	-\$3,776
Returned:	0	\$0
Ending Balance	5	\$66,793

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$49,191
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	7	\$49,191

Exempt Accounts

Beginning Balance	1	\$215,215
<u>Statutorily Prohibited or Exempt</u>		
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
Subtotal statutorily prohibited or exempt	0	\$0
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	0	\$0
Account due from current and former Employees	0	\$0

Mortuary and Cemetary Board

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	11	\$156,372
Additions:	0	\$4,252
Collections:	0	-\$5,400
Accounts Closed:	-1	\$0
Write-Off's:	0	\$0
Adjustments:	0	-\$16,664
Reversals:	0	\$0
Ending Balance	10	\$138,560

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

Beginning Balance	2	\$68,544
Additions:	0	\$4,252
Collections:	0	-\$1,400
Returned:	0	\$0
Ending Balance	2	\$71,396

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
<u>Statutorily Prohibited or Exempt</u>		
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
Subtotal statutorily prohibited or exempt	0	\$0
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	0	\$0
Account due from current and former Employees	0	\$0

Secretary of State

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	134	\$345,526
Additions:	114	\$63,133
Collections:	0	-\$230,365
Accounts Closed:	-66	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	-2	-\$150
Ending Balance	180	\$178,144

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

Beginning Balance	75	\$127,653
Additions:	0	\$6,572
Collections:	0	-\$5,570
Returned:	0	-\$4,790
Ending Balance	58	\$123,865

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$4,790
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	9	\$4,790

Exempt Accounts

Beginning Balance	32	\$202,332
<u>Statutorily Prohibited or Exempt</u>		
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	91	\$35,942
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
Subtotal statutorily prohibited or exempt	91	\$35,942
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	91	\$35,942
Account due from current and former Employees	0	\$0

Real Estate Agency

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	9	\$37,750
Additions:	16	\$158,411
Collections:	0	-\$9,704
Accounts Closed:	-6	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	19	\$186,457

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

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	6	\$29,400
Additions:	0	\$40,000
Collections:	0	-\$2,464
Returned:	0	\$0
Ending Balance	9	\$66,936

Exempt Accounts

Beginning Balance	0	\$0
<u>Statutorily Prohibited or Exempt</u>		
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
Subtotal statutorily prohibited or exempt	0	\$0
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	0	\$0
Account due from current and former Employees	0	\$0

Higher Education Coordinating Commission

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	16	\$204,416
Additions:	0	\$0
Collections:	0	-\$275
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	16	\$204,141

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

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
<u>Statutorily Prohibited or Exempt</u>		
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
Subtotal statutorily prohibited or exempt	0	\$0
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	0	\$0
Account due from current and former Employees	0	\$0

Chiropractic Examiners, Board of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	6	\$355,340
Additions:	0	\$0
Collections:	0	-\$64,321
Accounts Closed:	-1	\$0
Write-Off's:	-1	-\$29,242
Adjustments:	0	\$3
Reversals:	0	\$0
Ending Balance	4	\$261,780

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

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	4	\$281,019
<u>Statutorily Prohibited or Exempt</u>		
Prohibited by Law - ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	2	\$51,030
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
Subtotal statutorily prohibited or exempt	2	\$51,030
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	2	\$51,030
Account due from current and former Employees	0	\$0

Oregon Medical Board

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	13	\$282,993
Additions:	2	\$3,750
Collections:	0	-\$12,957
Accounts Closed:	0	\$0
Write-Off's:	-1	-\$10,429
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	14	\$263,357

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

Beginning Balance	4	\$65,476
Additions:	0	\$8,250
Collections:	0	-\$12,107
Returned:	0	-\$11,929
Ending Balance	4	\$49,690

Private Collection (ORS 293.231)

Beginning Balance	5	\$38,554
Additions:	0	\$1,500
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	6	\$40,054

Exempt Accounts

Beginning Balance	4	\$178,963
<u>Statutorily Prohibited or Exempt</u>		
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.	4	\$173,613
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
Subtotal statutorily prohibited or exempt	4	\$173,613
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	4	\$173,613
Account due from current and former Employees	0	\$0

Appraiser Certification And Lic. Board

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	17	\$317,561
Additions:	1	\$6,500
Collections:	0	-\$22,780
Accounts Closed:	-1	\$0
Write-Off's:	0	\$0
Adjustments:	0	-\$27,956
Reversals:	0	\$0
Ending Balance	17	\$273,325

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

Beginning Balance	8	\$236,236
Additions:	0	\$0
Collections:	0	-\$14,380
Returned:	0	\$0
Ending Balance	5	\$221,856

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	2	\$24,549
<u>Statutorily Prohibited or Exempt</u>		
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
Subtotal statutorily prohibited or exempt	0	\$0
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	0	\$0
Account due from current and former Employees	0	\$0

Agriculture, Department of, & Commodity Comm.

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	98	\$157,941
Additions:	192	\$1,352,048
Collections:	0	-\$832,489
Accounts Closed:	-182	\$0
Write-Off's:	-40	-\$65,392
Adjustments:	0	-\$15,119
Reversals:	0	\$0
Ending Balance	68	\$596,989

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

Beginning Balance	7	\$6,238
Additions:	0	\$21,186
Collections:	0	-\$3,005
Returned:	0	-\$5,730
Ending Balance	8	\$18,689

Private Collection (ORS 293.231)

Beginning Balance	3	\$1,568
Additions:	0	\$44,523
Collections:	0	\$0
Returned:	0	-\$4,326
Ending Balance	32	\$41,765

Exempt Accounts

Beginning Balance	19	\$52,859
<u>Statutorily Prohibited or Exempt</u>		
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.	6	\$52,978
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	4	\$386,120
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	4	\$197
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
Subtotal statutorily prohibited or exempt	14	\$439,295
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	14	\$439,295
Account due from current and former Employees	1	\$73

Landscape Contractors Board

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	569	\$578,921
Additions:	63	\$207,582
Collections:	0	-\$135,406
Accounts Closed:	-19	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$5,700
Reversals:	0	-\$3,000
Ending Balance	613	\$653,797

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

Beginning Balance	3	\$2,634
Additions:	0	\$0
Collections:	0	-\$190
Returned:	0	\$0
Ending Balance	3	\$2,444

Private Collection (ORS 293.231)

Beginning Balance	544	\$549,247
Additions:	0	\$134,341
Collections:	0	-\$36,185
Returned:	0	-\$3,000
Ending Balance	600	\$644,403

Exempt Accounts

Beginning Balance	0	\$0
<u>Statutorily Prohibited or Exempt</u>		
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
Subtotal statutorily prohibited or exempt	0	\$0
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	0	\$0
Account due from current and former Employees	0	\$0

Veterans' Affairs, Department of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	75	\$2,469,577
Additions:	38	\$564,315
Collections:	0	-\$52,770
Accounts Closed:	0	\$0
Write-Off's:	-21	-\$88,820
Adjustments:	0	\$0
Reversals:	-29	-\$2,208,751
Ending Balance	63	\$683,551

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

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	75	\$2,469,579
<u>Statutorily Prohibited or Exempt</u>		
Prohibited by Law - ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
consensual security interest	17	\$442,059
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	46	\$241,492
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
Subtotal statutorily prohibited or exempt	63	\$683,551
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	63	\$683,551
Account due from current and former Employees	0	\$0

Massage Therapists, Oregon Board of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	148	\$700,969
Additions:	52	\$55,897
Collections:	0	-\$57,895
Accounts Closed:	-52	\$0
Write-Off's:	0	\$0
Adjustments:	0	-\$3,709
Reversals:	0	\$0
Ending Balance	148	\$695,262

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

Beginning Balance	64	\$424,213
Additions:	0	\$45,875
Collections:	0	-\$24,402
Returned:	0	-\$221,176
Ending Balance	57	\$224,510

Private Collection (ORS 293.231)

Beginning Balance	60	\$264,335
Additions:	0	\$199,409
Collections:	0	-\$1,478
Returned:	0	\$0
Ending Balance	85	\$462,266

Exempt Accounts

Beginning Balance	0	\$0
<u>Statutorily Prohibited or Exempt</u>		
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
Subtotal statutorily prohibited or exempt	0	\$0
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	0	\$0
Account due from current and former Employees	0	\$0

State Accident Insurance Fund

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	53	\$84,513
Additions:	242	\$1,212,523
Collections:	0	-\$198,582
Accounts Closed:	-91	\$0
Write-Off's:	-173	-\$344,928
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	31	\$753,526

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

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
<u>Statutorily Prohibited or Exempt</u>		
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
Subtotal statutorily prohibited or exempt	0	\$0
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	0	\$0
Account due from current and former Employees	0	\$0

Accountancy, State Board of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	40	\$742,890
Additions:	2	\$50,046
Collections:	0	-\$34,816
Accounts Closed:	-6	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$24,978
Reversals:	0	\$0
Ending Balance	36	\$783,098

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

Beginning Balance	11	\$402,160
Additions:	0	\$326,174
Collections:	0	-\$22,816
Returned:	0	-\$21,140
Ending Balance	21	\$684,378

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
<u>Statutorily Prohibited or Exempt</u>		
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
Subtotal statutorily prohibited or exempt	0	\$0
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	0	\$0
Account due from current and former Employees	0	\$0

Tax Practitioners, State Board of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	26	\$624,003
Additions:	7	\$500,316
Collections:	0	-\$59,813
Accounts Closed:	-6	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	27	\$1,064,506

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

Beginning Balance	10	\$190,433
Additions:	0	\$626,659
Collections:	0	-\$40,371
Returned:	0	\$0
Ending Balance	15	\$776,721

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
<u>Statutorily Prohibited or Exempt</u>		
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
Subtotal statutorily prohibited or exempt	0	\$0
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	0	\$0
Account due from current and former Employees	0	\$0

Housing & Community Services Dept.

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	205	\$2,580,128
Additions:	270	\$1,447,649
Collections:	0	-\$2,322,839
Accounts Closed:	-242	\$0
Write-Off's:	-85	-\$294,476
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	148	\$1,410,462

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

Beginning Balance	43	\$135,390
Additions:	0	\$210,004
Collections:	0	-\$32,741
Returned:	0	-\$300,551
Ending Balance	0	\$12,102

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$6,075
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	6	\$6,075

Exempt Accounts

Beginning Balance	161	\$2,438,539
<u>Statutorily Prohibited or Exempt</u>		
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
Subtotal statutorily prohibited or exempt	0	\$0
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	127	\$1,389,086
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	127	\$1,389,086
Ending Balance	127	\$1,389,086
Account due from current and former Employees	1	\$3,199

Oregon Institute of Technology

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	1,157	\$1,693,164
Additions:	5,719	\$4,284,801
Collections:	0	-\$3,951,831
Accounts Closed:	-5,382	\$0
Write-Off's:	-230	-\$184,919
Adjustments:	0	-\$367,463
Reversals:	0	\$0
Ending Balance	1,264	\$1,473,752

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

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	390	\$388,629
Additions:	0	\$396,518
Collections:	0	-\$103,804
Returned:	0	-\$305,721
Ending Balance	281	\$375,622

Exempt Accounts

Beginning Balance	228	\$346,325
<u>Statutorily Prohibited or Exempt</u>		
Prohibited by Law - ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	37	\$49,779
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	8	\$323,190
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	441	\$12,065
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
Subtotal statutorily prohibited or exempt	486	\$385,034
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	486	\$385,034
Account due from current and former Employees	5	\$476

Police, Oregon State Department of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	81	\$180,537
Additions:	54	\$1,526,457
Collections:	0	-\$135,426
Accounts Closed:	-55	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	-6	-\$20,329
Ending Balance	74	\$1,551,239

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

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	15	\$29,016
Additions:	0	\$32,204
Collections:	0	-\$6,125
Returned:	0	\$0
Ending Balance	23	\$55,095

Exempt Accounts

Beginning Balance	51	\$123,114
<u>Statutorily Prohibited or Exempt</u>		
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	8	\$8,718
federal or local government receivables	17	\$1,471,300
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	12	\$541
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
Subtotal statutorily prohibited or exempt	37	\$1,480,559
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	37	\$1,480,559
Account due from current and former Employees	8	\$6,392

Military Department

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	82	\$475,776
Additions:	833	\$46,918,287
Collections:	0	-\$45,595,259
Accounts Closed:	-734	\$0
Write-Off's:	0	\$0
Adjustments:	0	-\$35,385
Reversals:	0	\$0
Ending Balance	181	\$1,763,419

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

Beginning Balance	9	\$7,650
Additions:	0	\$2,532
Collections:	0	-\$826
Returned:	0	\$0
Ending Balance	8	\$9,356

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	40	\$430,985
<u>Statutorily Prohibited or Exempt</u>		
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	131	\$1,723,245
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
Subtotal statutorily prohibited or exempt	131	\$1,723,245
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	131	\$1,723,245
Account due from current and former Employees	8	\$6,011

Oregon Business Development Department

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	34	\$1,979,804
Additions:	7	\$311,897
Collections:	0	-\$127,038
Accounts Closed:	-4	\$0
Write-Off's:	-1	-\$7,100
Adjustments:	0	\$18,306
Reversals:	0	\$0
Ending Balance	36	\$2,175,869

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

Beginning Balance	2	\$107,230
Additions:	0	\$39,358
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	2	\$146,588

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	18	\$1,532,937
<u>Statutorily Prohibited or Exempt</u>		
Prohibited by Law - ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
consensual security interest	23	\$1,759,971
court ordered judgement	1	\$60,000
litigation, bankruptcy, mediation, etc.	1	\$134,576
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
Subtotal statutorily prohibited or exempt	25	\$1,954,547
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	25	\$1,954,547
Account due from current and former Employees	0	\$0

Corrections, Department of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	1,878	\$2,136,223
Additions:	1,519	\$1,376,650
Collections:	0	-\$198,760
Accounts Closed:	-301	\$0
Write-Off's:	-844	-\$934,144
Adjustments:	0	-\$12,507
Reversals:	-83	-\$119,605
Ending Balance	2,169	\$2,247,857

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

Beginning Balance	1,878	\$2,136,223
Additions:	0	\$1,299,246
Collections:	0	-\$198,760
Returned:	0	-\$1,331,188
Ending Balance	1,532	\$1,905,521

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$8,099
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	8	\$8,099

Exempt Accounts

Beginning Balance	0	\$0
<u>Statutorily Prohibited or Exempt</u>		
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	1	\$3,857
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
Subtotal statutorily prohibited or exempt	1	\$3,857
<u>Administratively Exempt</u>		
debtor hardship	624	\$328,544
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	624	\$328,544
Ending Balance	625	\$332,401
Account due from current and former Employees	19	\$18,904

Administrative Services, Department of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	204	\$931,045
Additions:	6,744	\$79,804,038
Collections:	0	-\$77,413,792
Accounts Closed:	-6,276	\$0
Write-Off's:	-9	-\$18,167
Adjustments:	0	-\$887,995
Reversals:	0	\$0
Ending Balance	663	\$2,415,129

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

Beginning Balance	3	\$3,752
Additions:	0	\$46,957
Collections:	0	-\$765
Returned:	0	-\$11,341
Ending Balance	13	\$38,603

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	169	\$875,621
<u>Statutorily Prohibited or Exempt</u>		
Prohibited by Law - ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
consensual security interest	0	\$0
court ordered judgement	23	\$972,040
litigation, bankruptcy, mediation, etc.	3	\$9,516
student loan of a student attending school	0	\$0
state agency receivables	509	\$1,285,254
federal or local government receivables	88	\$48,021
hospitalized debtor	0	\$0
imprisoned debtor	1	\$33,225
account less than \$100.00	8	\$388
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
Subtotal statutorily prohibited or exempt	632	\$2,348,444
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	632	\$2,348,444
Account due from current and former Employees	3	\$2,987

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	3,032	\$2,718,175
Additions:	541	\$4,801,420
Collections:	0	-\$4,555,180
Accounts Closed:	-1,392	\$0
Write-Off's:	-319	-\$126,291
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	1,862	\$2,838,124

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

Beginning Balance	711	\$826,165
Additions:	0	\$665,823
Collections:	0	-\$225,688
Returned:	0	-\$385,109
Ending Balance	522	\$881,191

Private Collection (ORS 293.231)

Beginning Balance	580	\$1,184,857
Additions:	0	\$532,767
Collections:	0	-\$136,764
Returned:	0	-\$441,915
Ending Balance	753	\$1,138,945

Exempt Accounts

Beginning Balance	31	\$60,866
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.	14	\$19,725
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	3	\$10,148
account less than \$100.00	135	\$6,237
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
Subtotal statutorily prohibited or exempt	152	\$36,110
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
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	152	\$36,110
Account due from current and former Employees	1	\$2,399

Labor & Industries, Bureau of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	24	\$1,179,797
Additions:	149	\$4,120,352
Collections:	0	-\$84,372
Accounts Closed:	-2	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	-21	-\$1,158,779
Ending Balance	150	\$4,056,998

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

Beginning Balance	18	\$822,451
Additions:	0	\$2,574,352
Collections:	0	-\$83,768
Returned:	0	-\$822,451
Ending Balance	103	\$2,490,584

Private Collection (ORS 293.231)

Beginning Balance	6	\$357,346
Additions:	0	\$1,158,779
Collections:	0	-\$604
Returned:	0	-\$1,515,521
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
<u>Statutorily Prohibited or Exempt</u>		
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
Subtotal statutorily prohibited or exempt	0	\$0
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	0	\$0
Account due from current and former Employees	0	\$0

Environmental Quality, Department of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	2,067	\$4,261,845
Additions:	1,938	\$14,409,583
Collections:	0	-\$12,236,180
Accounts Closed:	-1,618	\$0
Write-Off's:	-37	-\$598,496
Adjustments:	0	-\$578,129
Reversals:	-95	-\$178,119
Ending Balance	2,255	\$5,080,504

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

Beginning Balance	85	\$414,235
Additions:	0	\$745,282
Collections:	0	-\$82,370
Returned:	0	-\$253,097
Ending Balance	76	\$824,050

Private Collection (ORS 293.231)

Beginning Balance	21	\$108,699
Additions:	0	\$442,195
Collections:	0	-\$7,127
Returned:	0	-\$484,868
Ending Balance	3	\$58,899

Exempt Accounts

Beginning Balance	413	\$1,281,672
<u>Statutorily Prohibited or Exempt</u>		
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.	249	\$538,287
student loan of a student attending school	0	\$0
state agency receivables	7	\$5,101
federal or local government receivables	36	\$89,379
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	254	\$13,325
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
Subtotal statutorily prohibited or exempt	546	\$646,092
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	39	\$527,112
secured by bond	0	\$0
payment on multiple accounts within 1 year	111	\$969,835
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	8	\$9,566
Subtotal administratively exempt	158	\$1,506,513
Ending Balance	704	\$2,152,605
Account due from current and former Employees	8	\$3,354

Southern Oregon University

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	1,018	\$3,603,781
Additions:	1,638	\$3,821,774
Collections:	0	-\$513,808
Accounts Closed:	-354	\$0
Write-Off's:	-285	-\$696,204
Adjustments:	0	-\$891
Reversals:	-608	-\$903,650
Ending Balance	1,409	\$5,311,002

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

Beginning Balance	139	\$405,279
Additions:	0	\$363,747
Collections:	0	-\$65,253
Returned:	0	-\$51,800
Ending Balance	217	\$651,973

Private Collection (ORS 293.231)

Beginning Balance	796	\$3,028,085
Additions:	0	\$2,801,617
Collections:	0	-\$448,555
Returned:	0	-\$892,536
Ending Balance	713	\$4,488,611

Exempt Accounts

Beginning Balance	0	\$0
<u>Statutorily Prohibited or Exempt</u>		
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
Subtotal statutorily prohibited or exempt	0	\$0
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	0	\$0
Account due from current and former Employees	0	\$0

Construction Contractors Board

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	2,587	\$6,312,059
Additions:	1,529	\$3,072,302
Collections:	0	-\$890,865
Accounts Closed:	-783	\$0
Write-Off's:	-114	-\$464,445
Adjustments:	0	-\$181,577
Reversals:	0	\$0
Ending Balance	3,219	\$7,847,474

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

Beginning Balance	921	\$2,475,691
Additions:	0	\$886,023
Collections:	0	-\$118,244
Returned:	0	-\$385,031
Ending Balance	1,010	\$2,858,439

Private Collection (ORS 293.231)

Beginning Balance	1,098	\$2,956,538
Additions:	0	\$478,272
Collections:	0	-\$8,261
Returned:	0	-\$16,329
Ending Balance	1,172	\$3,410,220

Exempt Accounts

Beginning Balance	11	\$21,504
<u>Statutorily Prohibited or Exempt</u>		
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.	72	\$210,831
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	7	\$44,992
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
Subtotal statutorily prohibited or exempt	79	\$255,823
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	79	\$255,823
Account due from current and former Employees	0	\$0

Transportation, Department of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	7,653	\$10,165,689
Additions:	3,801	\$6,475,876
Collections:	0	-\$2,921,383
Accounts Closed:	-2,905	\$0
Write-Off's:	-433	-\$1,584,594
Adjustments:	0	-\$212,713
Reversals:	-167	-\$58,650
Ending Balance	7,949	\$11,864,225

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

Beginning Balance	37	\$311,392
Additions:	0	\$438,118
Collections:	0	-\$3,339
Returned:	0	-\$87,549
Ending Balance	74	\$658,622

Private Collection (ORS 293.231)

Beginning Balance	307	\$2,823,061
Additions:	0	\$1,341,769
Collections:	0	-\$18,904
Returned:	0	-\$1,053,580
Ending Balance	579	\$3,092,346

Exempt Accounts

Beginning Balance	214	\$1,662,120
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.	20	\$317,005
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	45	\$16,836
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	61	\$2,244
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
Subtotal statutorily prohibited or exempt	126	\$336,085
Administratively Exempt		
debtor hardship	0	\$0
non-consensual lien	1	\$42,251
secured by bond	4	\$13,313
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	72	\$439,179
ORS Chs. 825, or 826 related to a motor carrier	2	\$9,218
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	4	\$17,402
Subtotal administratively exempt	83	\$521,363
Ending Balance	209	\$857,448
Account due from current and former Employees	10	\$2,560

Oregon Health Authority

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	3,718	\$19,649,572
Additions:	1,874	\$13,049,376
Collections:	0	-\$16,110,179
Accounts Closed:	-1,356	\$0
Write-Off's:	-225	-\$296,049
Adjustments:	0	-\$1,416,139
Reversals:	-394	-\$911,642
Ending Balance	3,617	\$13,964,939

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

Beginning Balance	102	\$177,197
Additions:	0	\$637,964
Collections:	0	-\$49,958
Returned:	0	-\$174,722
Ending Balance	434	\$590,481

Private Collection (ORS 293.231)

Beginning Balance	201	\$194,540
Additions:	0	\$65,209
Collections:	0	\$0
Returned:	0	-\$178,563
Ending Balance	73	\$81,186

Exempt Accounts

Beginning Balance	2947	\$18,528,000
<u>Statutorily Prohibited or Exempt</u>		
Prohibited by Law - ORS 293.231(5)	0	\$0
<u>Exempt under ORS 293.231(9)</u>		
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	210	\$2,415,488
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	65	\$544,070
hospitalized debtor	748	\$6,193,962
imprisoned debtor	0	\$0
account less than \$100.00	383	\$22,456
loss of federal funds or federal program funds	1623	\$3,863,317
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Subtotal statutorily prohibited or exempt	3029	\$13,039,293
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	3029	\$13,039,293
Account due from current and former Employees	137	\$139,048

Oregon State University

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	6,501	\$15,491,320
Additions:	6,728	\$9,010,274
Collections:	0	-\$7,025,590
Accounts Closed:	-5,468	\$0
Write-Off's:	-1,910	-\$2,915,283
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	5,851	\$14,560,721

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

Beginning Balance	2,680	\$6,141,250
Additions:	0	\$3,783,671
Collections:	0	-\$1,555,823
Returned:	0	-\$3,164,483
Ending Balance	2,401	\$5,204,615

Private Collection (ORS 293.231)

Beginning Balance	1,016	\$3,850,122
Additions:	0	\$4,113,612
Collections:	0	-\$1,198,304
Returned:	0	-\$3,654,389
Ending Balance	1,037	\$3,111,041

Exempt Accounts

Beginning Balance	1158	\$510,548
<u>Statutorily Prohibited or Exempt</u>		
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.	38	\$71,451
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	6	\$11,878
account less than \$100.00	579	\$18,495
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
Subtotal statutorily prohibited or exempt	623	\$101,824
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	623	\$101,824
Account due from current and former Employees	58	\$75,177

Portland State University

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	8,564	\$15,592,672
Additions:	3,116	\$6,661,273
Collections:	0	-\$3,488,523
Accounts Closed:	-2,438	\$0
Write-Off's:	-2,605	-\$3,421,927
Adjustments:	0	\$764,458
Reversals:	0	\$0
Ending Balance	6,637	\$16,107,953

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

Beginning Balance	410	\$235,133
Additions:	0	\$382,636
Collections:	0	-\$53,923
Returned:	0	-\$22,145
Ending Balance	682	\$541,701

Private Collection (ORS 293.231)

Beginning Balance	7,216	\$14,877,136
Additions:	0	\$6,259,888
Collections:	0	-\$895,722
Returned:	0	-\$5,074,231
Ending Balance	5,173	\$15,167,071

Exempt Accounts

Beginning Balance	379	\$393,540
<u>Statutorily Prohibited or Exempt</u>		
Prohibited by Law - ORS 293.231(5)	243	\$270,092
Exempt under ORS 293.231(9)		
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	81	\$30,786
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	78	\$5,144
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
Subtotal statutorily prohibited or exempt	402	\$306,022
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	402	\$306,022
Account due from current and former Employees	221	\$93,159

University of Oregon

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	4,594	\$17,316,510
Additions:	1,408	\$5,366,086
Collections:	0	-\$2,236,057
Accounts Closed:	-621	\$0
Write-Off's:	-604	-\$1,850,359
Adjustments:	0	-\$95,619
Reversals:	0	\$0
Ending Balance	4,777	\$18,500,561

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

Beginning Balance	208	\$997,613
Additions:	0	\$1,208,232
Collections:	0	-\$65,436
Returned:	0	-\$671,146
Ending Balance	295	\$1,469,263

Private Collection (ORS 293.231)

Beginning Balance	1,390	\$6,267,639
Additions:	0	\$5,788,868
Collections:	0	-\$739,491
Returned:	0	-\$4,051,012
Ending Balance	1,604	\$7,266,004

Exempt Accounts

Beginning Balance	210	\$78,876
<u>Statutorily Prohibited or Exempt</u>		
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.	23	\$132,203
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	4	\$9,455
account less than \$100.00	160	\$5,987
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
Subtotal statutorily prohibited or exempt	187	\$147,645
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	187	\$147,645
Account due from current and former Employees	22	\$31,332

Western Oregon University

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	7,685	\$19,687,649
Additions:	1,437	\$7,065,476
Collections:	0	-\$3,774,623
Accounts Closed:	-1,852	\$0
Write-Off's:	-25	-\$19,242
Adjustments:	0	\$51,703
Reversals:	-12	-\$36,459
Ending Balance	7,233	\$22,974,504

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

Beginning Balance	1,179	\$5,844,969
Additions:	0	\$8,394,181
Collections:	0	-\$849,165
Returned:	0	-\$2,989,200
Ending Balance	2,087	\$10,400,785

Private Collection (ORS 293.231)

Beginning Balance	753	\$719,584
Additions:	0	\$1,313,690
Collections:	0	-\$7,389
Returned:	0	-\$680,627
Ending Balance	205	\$1,345,258

Exempt Accounts

Beginning Balance	3621	\$2,707,994
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.	22	\$191,124
student loan of a student attending school	0	\$0
state agency receivables	2	\$9,554
federal or local government receivables	9	\$148,608
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	1282	\$39,998
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
Subtotal statutorily prohibited or exempt	1315	\$389,284
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
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	1315	\$389,284
Account due from current and former Employees	24	\$52,450

Human Services, Department of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	13,678	\$35,329,341
Additions:	5,401	\$18,472,397
Collections:	0	-\$13,430,247
Accounts Closed:	-3,379	\$0
Write-Off's:	-1,349	-\$1,913,947
Adjustments:	0	-\$138,973
Reversals:	-1,796	-\$4,628,108
Ending Balance	12,555	\$33,690,463

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

Beginning Balance	684	\$1,876,510
Additions:	0	\$1,524,913
Collections:	0	-\$339,522
Returned:	0	-\$1,084,157
Ending Balance	548	\$1,977,744

Private Collection (ORS 293.231)

Beginning Balance	59	\$364,150
Additions:	0	\$460,326
Collections:	0	-\$1,644
Returned:	0	-\$220,413
Ending Balance	208	\$602,419

Exempt Accounts

Beginning Balance	12700	\$28,564,048
Statutorily Prohibited or Exempt		
Prohibited by Law - ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
consensual security interest	50	\$1,858,958
court ordered judgement	15	\$380,604
litigation, bankruptcy, mediation, etc.	1	\$51,069
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	2	\$239,110
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	2164	\$126,098
loss of federal funds or federal program funds	9198	\$21,892,130
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Subtotal statutorily prohibited or exempt	11430	\$24,547,969
Administratively Exempt		
debtor hardship	3	\$67,016
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	13	\$1,257,292
Subtotal administratively exempt	16	\$1,324,308
Ending Balance	11446	\$25,872,277
Account due from current and former Employees	165	\$274,375

Public Employees Retirement System

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	19,795	\$71,875,657
Additions:	5,835	\$30,035,805
Collections:	0	-\$46,895,786
Accounts Closed:	-3,958	\$0
Write-Off's:	-205	-\$1,398,184
Adjustments:	0	\$0
Reversals:	-264	-\$562,740
Ending Balance	21,203	\$53,054,752

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

Beginning Balance	1,563	\$7,943,781
Additions:	0	\$231,878
Collections:	0	-\$301,709
Returned:	0	-\$6,751,367
Ending Balance	174	\$1,122,583

Private Collection (ORS 293.231)

Beginning Balance	708	\$5,175,199
Additions:	0	\$5,598,890
Collections:	0	-\$28,906
Returned:	0	-\$5,099,270
Ending Balance	1,603	\$5,645,913

Exempt Accounts

Beginning Balance	1611	\$728,733
<u>Statutorily Prohibited or Exempt</u>		
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.	57	\$247,093
student loan of a student attending school	0	\$0
state agency receivables	234	\$139,137
federal or local government receivables	284	\$997,230
hospitalized debtor	0	\$0
imprisoned debtor	2	\$16,296
account less than \$100.00	932	\$43,191
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
Subtotal statutorily prohibited or exempt	1509	\$1,442,947
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	1509	\$1,442,947
Account due from current and former Employees	0	\$0

Oregon Health And Sciences University

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	129,771	\$179,899,635
Additions:	54,372	\$21,591,290
Collections:	0	-\$4,643,284
Accounts Closed:	-29,686	\$0
Write-Off's:	-504	-\$850,732
Adjustments:	0	-\$7,880,560
Reversals:	-35,621	-\$129,970,654
Ending Balance	118,332	\$58,145,695

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

Beginning Balance	36,154	\$36,342,288
Additions:	0	\$12,076,414
Collections:	0	-\$2,487,303
Returned:	0	-\$13,450,891
Ending Balance	78,456	\$32,480,508

Private Collection (ORS 293.231)

Beginning Balance	93,431	\$142,715,443
Additions:	0	\$9,385,614
Collections:	0	-\$1,933,096
Returned:	0	-\$124,924,582
Ending Balance	39,760	\$25,243,379

Exempt Accounts

Beginning Balance	0	\$0
<u>Statutorily Prohibited or Exempt</u>		
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
Subtotal statutorily prohibited or exempt	0	\$0
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	0	\$0
Account due from current and former Employees	0	\$0

Consumer & Business Services, Dept. of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	3,956	\$59,070,433
Additions:	2,592	\$76,590,932
Collections:	0	-\$2,509,870
Accounts Closed:	-129	\$0
Write-Off's:	-34	-\$1,462,705
Adjustments:	0	\$2,695,492
Reversals:	0	-\$28,008
Ending Balance	6,385	\$134,356,274

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

Beginning Balance	1,298	\$13,079,221
Additions:	0	\$47,112,797
Collections:	0	-\$406,722
Returned:	0	-\$10,339,873
Ending Balance	1,449	\$49,445,423

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$9,345
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	5	\$9,345

Exempt Accounts

Beginning Balance	2051	\$33,107,640
<u>Statutorily Prohibited or Exempt</u>		
Prohibited by Law - ORS 293.231(5)	0	\$0
<u>Exempt under ORS 293.231(9)</u>		
consensual security interest	0	\$0
court ordered judgement	13	\$2,508,235
litigation, bankruptcy, mediation, etc.	152	\$4,976,874
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	3	\$436,863
account less than \$100.00	2141	\$82,519
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
Subtotal statutorily prohibited or exempt	2309	\$8,004,491
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	31	\$1,905,225
secured by bond	0	\$0
payment on multiple accounts within 1 year	49	\$2,245,389
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	47	\$2,993,648
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	127	\$7,144,262
Ending Balance	2436	\$15,148,753
Account due from current and former Employees	0	\$0

Employment Department

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	52,697	\$161,827,327
Additions:	26,887	\$60,167,149
Collections:	0	-\$35,238,460
Accounts Closed:	-22,071	\$0
Write-Off's:	-4,470	-\$15,477,822
Adjustments:	0	-\$9,608,637
Reversals:	0	\$0
Ending Balance	53,043	\$161,669,557

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

Beginning Balance	10	\$26,705
Additions:	0	\$0
Collections:	0	-\$10,636
Returned:	0	\$0
Ending Balance	8	\$16,069

Private Collection (ORS 293.231)

Beginning Balance	1,152	\$3,127,802
Additions:	0	\$7,652,449
Collections:	0	-\$5,278
Returned:	0	-\$4,793,859
Ending Balance	1,980	\$5,981,114

Exempt Accounts

Beginning Balance	28008	\$103,747,975
<u>Statutorily Prohibited or Exempt</u>		
Prohibited by Law - ORS 293.231(5)	7864	\$14,555,169
Exempt under ORS 293.231(9)		
consensual security interest	0	\$0
court ordered judgement	198	\$2,859,665
litigation, bankruptcy, mediation, etc.	9102	\$32,850,642
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	78	\$326,154
account less than \$100.00	1768	\$60,217
loss of federal funds or federal program funds	27487	\$85,999,444
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Subtotal statutorily prohibited or exempt	46497	\$136,651,291
<u>Administratively Exempt</u>		
debtor hardship	137	\$346,958
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	1612	\$6,260,589
DAS approved exemptions (ORS 293.233(1))	1243	\$5,971,568
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	74	\$331,854
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	3066	\$12,910,969
Ending Balance	49563	\$149,562,260
Account due from current and former Employees	22	\$5,538

Justice Department

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	598,620	\$397,461,171
Additions:	53,417	\$23,577,177
Collections:	0	-\$23,408,192
Accounts Closed:	-10,706	\$0
Write-Off's:	-3,871	-\$1,636,528
Adjustments:	0	-\$18,769,893
Reversals:	-169,026	-\$9,552,607
Ending Balance	468,434	\$367,671,128

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

Beginning Balance	868	\$892,070
Additions:	0	\$253,889
Collections:	0	-\$101,097
Returned:	0	-\$610,211
Ending Balance	625	\$434,651

Private Collection (ORS 293.231)

Beginning Balance	210	\$926,844
Additions:	0	\$3,785,183
Collections:	0	-\$15,626
Returned:	0	-\$1,234,875
Ending Balance	2,744	\$3,461,526

Exempt Accounts

Beginning Balance	578714	\$197,516,601
<u>Statutorily Prohibited or Exempt</u>		
Prohibited by Law - ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
consensual security interest	0	\$0
court ordered judgement	25	\$28,167,419
litigation, bankruptcy, mediation, etc.	1	\$394,886
student loan of a student attending school	0	\$0
state agency receivables	13	\$152,367
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	1043	\$43,538
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
Subtotal statutorily prohibited or exempt	1082	\$28,758,210
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	459398	\$143,707,520
not income-producing and no assets	0	\$0
Subtotal administratively exempt	459398	\$143,707,520
Ending Balance	460480	\$172,465,730
Account due from current and former Employees	2	\$712

Revenue, Department of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	113,204	\$629,451,807
Additions:	139,974	\$582,613,956
Collections:	0	-\$198,294,875
Accounts Closed:	-147,376	\$0
Write-Off's:	-872	-\$1,952,046
Adjustments:	0	-\$47,403,900
Reversals:	0	-\$163,228,739
Ending Balance	104,930	\$801,186,203

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

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	35,586	\$166,702,412
Additions:	0	\$128,765,533
Collections:	0	-\$8,268,702
Returned:	0	-\$39,848,487
Ending Balance	49,591	\$247,350,756

Exempt Accounts

Beginning Balance	22638	\$168,809,847
<u>Statutorily Prohibited or Exempt</u>		
Prohibited by Law - ORS 293.231(5)	70	\$1,050,289
Exempt under ORS 293.231(9)		
consensual security interest	55	\$474,736
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	1368	\$16,463,446
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	3773	\$12,106,455
imprisoned debtor	61	\$185,058
account less than \$100.00	56	\$2,692
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
Subtotal statutorily prohibited or exempt	5383	\$30,282,676
<u>Administratively Exempt</u>		
debtor hardship	12511	\$99,872,433
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	4678	\$22,796,115
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	1318	\$27,273,686
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	18507	\$149,942,234
Ending Balance	23890	\$180,224,910
Account due from current and former Employees	0	\$0

Judicial Department

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	1,653,488	\$1,626,050,392
Additions:	210,681	\$192,912,841
Collections:	0	-\$55,369,644
Accounts Closed:	-231,147	\$0
Write-Off's:	-68,108	-\$43,729,207
Adjustments:	0	\$27,129,306
Reversals:	-65,297	-\$84,183,923
Ending Balance	1,499,617	\$1,662,809,765

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

Beginning Balance	201,879	\$250,562,684
Additions:	0	\$119,193,266
Collections:	0	-\$21,114,196
Returned:	0	-\$124,508,309
Ending Balance	180,046	\$224,133,445

Private Collection (ORS 293.231)

Beginning Balance	798,708	\$781,055,414
Additions:	0	\$249,902,994
Collections:	0	-\$7,653,344
Returned:	0	-\$226,379,349
Ending Balance	746,701	\$796,925,715

Exempt Accounts

Beginning Balance	0	\$0
<u>Statutorily Prohibited or Exempt</u>		
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
Subtotal statutorily prohibited or exempt	0	\$0
<u>Administratively Exempt</u>		
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Subtotal administratively exempt	0	\$0
Ending Balance	0	\$0
Account due from current and former Employees	0	\$0

APPENDIX 4

REPORTING DEFINITIONS AND INSTRUCTIONS

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 1st submission date and December 31st report date for 2017 (fiscal year ending June 30, 2016), the following timeline has been adopted:

- | | |
|------------------------------------------------------------|-------------------------|
| • Review of reporting manual with agency personnel | August – September 2017 |
| • Begin agency submission of required information | August – September 2017 |
| • Agency report to LFO if not subject to reporting statute | September 2017 |
| • Last day for input of information | October 1, 2017 |
| • Draft report | November 30, 2017 |
| • Report to the Legislature | December 31, 2017 |

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 Tim Walker at LFO (timothy.e.walker@soregonlegislature.gov).

DEFINITIONS

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

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

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

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

REPORTING INSTRUCTIONS

General instructions

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

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

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

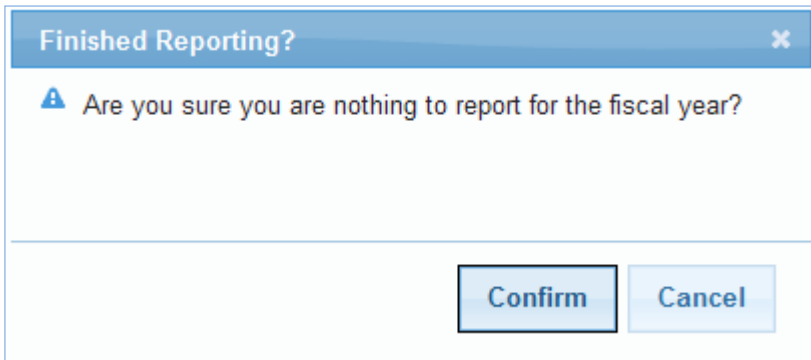
Agency Name: Alfalfa Seed Commission, Oregon

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.

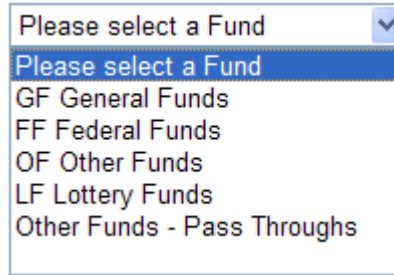
Agencies with data to report

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:



A screenshot of a web application's dropdown menu. The menu is open, showing a list of fund categories. The top item is "Please select a Fund" with a downward arrow. Below it are five options: "GF General Funds", "FF Federal Funds", "OF Other Funds", "LF Lottery Funds", and "Other Funds - Pass Through". The "Please select a Fund" option is highlighted in blue.

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:



A screenshot of the "Delinquent Account Reporting System" interface. The page has a blue header with a logo on the left and the text "Welcome Justice Department! [Log Off]" on the right. Below the header, the title "Delinquent Account Reporting System | LFO" is displayed. A "Home" button is visible in the top right corner. The main content area is titled "System Entry - Fiscal Year 20XX". Underneath, it shows "Agency Name: Justice Department". There is a dropdown menu currently set to "OF Other Funds" with a "Create Fund Report" link next to it. Below the dropdown is a button labeled "Nothing to Report". At the bottom of the page, there is a copyright notice: "© Copyright 2011 Legislative Administration | Email your Questions and Comments".

SECTION II

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

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

Create Fund Report

Fund Report for OF Other Funds - Fiscal Year 20XX

Save

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

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

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

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

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

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

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

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. i-secured by bond	0	0
14. m-payment on multiple accounts within 1 year n-(DAS approved exemptions - see below)	0	0
15. o-ORS Chs. 825, or 826 related to a motor carrier	0	0
16. p-wage garnishment or order prevents	0	0
17. q-spousal or child support	0	0
18. r-not income-producing and no assets (see the statute/OAM for full context of exemptions.)	0	0
20. Exempted by Law - ORS 293.231(5) Accounts prohibited by law from assignment or collection. DAS petition Approved Exemptions -	0	0
21. ORS 293.233(1)	0	0
Total exemptions for fiscal year 20XX	0	0

Note:

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

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

1. consensual security interest

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

2. court ordered judgement

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

3. litigation, bankruptcy, mediation, etc.

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

4. student loan of a student attending school

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

5. state agency receivables

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

6. federal or local government receivables

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

7. hospitalized debtor

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

8. imprisoned debtor

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

9. account less than \$100

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

10. loss of federal funds or federal program funds

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

11. debtor hardship

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

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

12. non-consensual lien

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

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

13. secured by bond

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

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

14. payment on multiple accounts within 1 year

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

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

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

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

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

16. wage garnishment or order prevents

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

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

17. spousal or child support

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

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

18. not income-producing and no assets

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

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

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.