

**Report on
Liquidated and Delinquent
Accounts Receivable
June 30, 2002**



Legislative Fiscal Office
December 2002

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December 23, 2002

To the Members of the Seventy-First 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(1). 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 one summary for the Legislative Assembly. This is the third report required under the statute.

We believe that this report can be of assistance to the Legislature and hope you find it useful.

Sincerely,

Ken Rocco
Legislative Fiscal Officer

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Table of Contents

	Page
Introduction and Background	
Introduction	1
Reporting under the statutes.....	1
Implementation of the new statutes	1
Acknowledgements.....	2
Results of Reporting	
Summary of reporting results.....	3
Summary of liquidated and delinquent accounts receivable	3
Liquidated and delinquent accounts receivable by fund type.....	4
Agencies exempt from reporting	4
Collections by Department of Revenue.....	5
Collections by private collection agencies.....	6
Exempt Accounts.....	6
Appendix 1 – Agencies reporting accounts.....	9
Appendix 2 – Agencies reporting no accounts	11
Appendix 3 – Agencies exempt from reporting	15
Appendix 4 – Definitions used in the reporting process.....	17
Appendix 5 – Instructions for reporting.....	19

Introduction and Background

Introduction

During the 1999 legislative session, House Bill 3509 was introduced to provide statutory guidance to state agencies on the collection of past due accounts. The bill amended Chapter 293, Oregon Revised Statutes, *Administration of Public Funds*. The statutes now require 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 a year.

Further, the statutes require annual reporting of liquidated and delinquent accounts to the Legislative Fiscal Office. The Legislative Fiscal Office is required to compile the reports and issue one report to the Legislative Assembly. This is the third report under the statutes.

Reporting under the statutes

Each state agency must submit to the Legislative Fiscal Office by October 1 of each fiscal 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. Definitions used and instructions for reporting are included as Appendix 4 and Appendix 5, respectively.

The statutes allow for a transition period. Agencies that were unable to report the required information for the fiscal year ending June 30, 2000, were required to report to the Legislative Fiscal Office the status of progress toward meeting the reporting requirements. However, all agencies must submit reports "...for the fiscal year ending June 30, 2001, and for every fiscal year thereafter." All agencies required by law to report have reported.

Implementation of the new statutes

The Department of Administrative Services, State Controllers Division took the lead to implement the new statutes. It formed a task force known as the Accounts Receivable Core Committee to bring together state agencies to develop policies and procedures. Updated policies and procedures are incorporated in the Oregon Accounting Manual. The Committee also provides a forum for consensus building and serves as a means of communicating progress throughout state government.

The Division has developed a website to provide updated information on collection of receivables by state agencies. It

also uses the information provided by agencies (and included in this report) to analyze state collection data. Its analysis is included in the State Controllers Division Accounts Receivable Core Committee Strategic Plan.

Acknowledgements

The Legislative Fiscal Office would like to acknowledge the contributions to this effort:

- the Department of Administrative Services, State Controllers Division for providing staff support;
- members of the Accounts Receivable Core Committee for their help in updating instructions for reporting;
- the Information Systems staff of Legislative Administration who made it possible for the information to be submitted via the Internet; and
- the Department of Administrative Services, Information Resources Management Division for providing a secure host for input of the required information.

Results of Reporting

Summary of reporting results

This report accounts for 149 separate state agencies and programs. Agencies were notified of reporting requirements via the Accounts Receivable Core Committee and statewide email. The Department of Administrative Services, State Controllers Division also maintained a website for this project. The reporting instruction manual was updated and a training session was conducted.

Summary of Agency Reporting

	<u>FY 2002</u>	<u>%</u>
Agencies reporting no accounts	65	43.6%
Exempt agencies not reporting	15	10.1%
Agencies reporting accounts	69	46.3%
Total	149	100.0%

Summary of liquidated and delinquent accounts receivable

Presented below is the summary of liquidated and delinquent accounts that agencies reported to the Legislative Fiscal Office. A number of agencies reported that they had no such accounts. A list of the agencies that reported activity during the year on liquidated and delinquent accounts and their outstanding balances is included as Appendix 1 to this report. Some agencies with delinquent account beginning balances reported that the accounts were resolved and ended the year with no liquidated and delinquent accounts. A list of agencies reporting no liquidated and delinquent accounts is included as Appendix 2.

Liquidated and Delinquent Accounts June 30, 2002

	Number of Accounts	Dollar Value of Accounts
1. Beginning Balance	993,654	\$1,093,218,881
2. Additions	364,476	\$422,673,778
3. Collections		(\$208,557,450)
4. Account Closed	(225,355)	
5. Write-Offs	(42,783)	(\$36,079,710)
6. Adjustments		(\$113,460,491)
7. Reversals	(106,969)	(\$1,027,076)
8. Ending Balance	983,023	(\$1,156,767,932)

Because collections and adjustments (lines 3 and 6, page 3) could have been made on accounts that are either still open, closed, or subsequently written off, only the dollar amounts of collections and adjustments were reported. Similarly, only the number of accounts closed are reported on line 4.

Reversals are accounts previously reported as delinquent and liquidated, but have now changed status. The instructions for reporting provided descriptions of information to be included on each reporting line. For additional information, please see the instructions provided in Appendix 5.

A breakdown of the reported balances outstanding by fund type is presented below.

Liquidated and delinquent accounts receivable by fund type

Reported Balances Outstanding by Fund Type		
<u>Total By Fund</u>	<u>Dollars</u>	<u>%</u>
General Fund	\$365,195,240	31.6%
Lottery Funds	\$503,445	00.0%
Other Funds	\$370,180,536	32.0%
Other Funds PassThrough	\$120,058,171	10.4%
Federal Funds	\$300,830,540	26.0%
Total	<u>\$1,156,767,932</u>	<u>100.0%</u>

Of the \$365 million General Fund balance, the Department of Revenue accounted for \$320 million. Adult and Family Services of the Department of Human Services, the Student Assistance Commission, and the Employment Department accounted for most of the Federal Funds outstanding. The Judicial Department reported \$313 million of Other Funds receivables outstanding, \$120 million of which are Pass Through funds. Adult and Family Services and the Department of Consumer and Business Services also reported significant Other Funds receivables outstanding. The Lottery Commission reported the Lottery Funds receivables.

Agencies exempt from reporting

Certain state agencies are exempt from ORS 293. The State Accident Insurance Fund Corporation is exempt from Chapter 293, except for ORS 293.240, which establishes the process for writing off uncollectible accounts. The Oregon Health and Science University Public Corporation is exempt as its enabling legislation states that the university “shall not be considered...a state agency for purposes of state statutes.”

Many commissions and boards also claim exemption from the reporting requirement because of the placement of HB

3509 in the Oregon Revised Statutes. Since the reporting requirement was codified in ORS 293.229, any state agency whose enabling legislation exempted it from a range of sections of ORS 293 that included ORS 293.229 would be exempted from reporting their liquidated and delinquent accounts receivable.

The Department of Administrative Services, State Controllers Division reviewed applicable statutes to determine whether agencies properly claimed statutory exemption from reporting. A list of agencies that did not report because they are exempt is included as Appendix 3 to this report.

Collections by Department of Revenue

The statutes now require that accounts be turned over to the Department of Revenue or private collection agencies for collection. Presented here is summary information on accounts turned over to the Department of Revenue by agencies that reported. The 7,030 accounts reported at June 30, 2001 did not include the number of accounts of the Judicial Department. The Judicial Department reported only the dollar value of the accounts but did not provide a total number of accounts outstanding. The Judicial Department was able to provide its number of accounts outstanding at June 30, 2002 and, as a result, 267,972 accounts are now reported as outstanding.

	Number of Accounts	Dollar Value of Accounts
Beginning Balance	7,030	\$173,781,135
Additions		\$80,888,351
Collections		(\$19,841,688)
Returned		(\$82,067,968)
Accounts Outstanding	267,982	\$152,759,830

Department of Revenue activities resulted in total collections of \$29.9 million

The Department of Revenue has a statutory Collections Unit that can be used by state agencies to assist in collection efforts. During the year, the Department of Revenue reports that it collected \$21.9 million using collection activities like those used by private collection agencies.

Additionally, the Department of Revenue may collect, on behalf of agencies, from “any refunds or sums due to the debtor from the Department of Revenue or any other state agency.” During the fiscal year ended June 30, 2002, the Department collected \$8 million by offsetting 53,000 different accounts.

Collections by private collection agencies

Prior to the statutory change on liquidated and delinquent accounts, the use of private collection agencies was allowed, but not mandatory. Now agencies must turn over liquidated and delinquent accounts to the Department of Revenue or private collection agencies for collection. Statutes now also require agencies to report on the accounts turned over to private collection agencies. Presented here is a summary of accounts turned over to private collection agencies for the year ended June 30, 2002.

	Number of Accounts	Dollar Value of Accounts
Beginning Balance	38,378	\$106,037,510
Additions		\$168,122,410
Collections		(\$5,088,516)
Returned		(\$23,297,261)
Accounts Outstanding	219,320	\$245,774,143

The 38,378 accounts reported at June 30, 2001 did not include the number of accounts of the Judicial Department. As with the accounts turned over to the Department of Revenue, the Judicial Department reported only the dollar value of the accounts but did not provide a total number of accounts outstanding. The Judicial Department was able to provide its number of accounts outstanding at June 30, 2002 and, as a result, 219,320 accounts are now reported as outstanding.

Exempt accounts

Not all accounts can be transferred to the Department of Revenue or to private collection agencies. There may be federal or state statutory or regulatory prohibitions that would cause them to be exempt from transfer. Exemptions are codified in ORS 293.231(6). The statutes (ORS 293.233) also allow exemptions to be established administratively. Presented below is summary information on accounts reported as exempt from transfer for collection.

**Accounts Reported as Exempt From Requirement to Turn Over for Collection
June 30, 2002**

	Number of Accounts	Dollar Value of Accounts
Statutorily exempt		
a) consensual security interest	590	\$11,049,017
b) court ordered judgement	526	\$13,155,104
c) litigation, bankruptcy, mediation, etc.	8,831	\$54,952,682
d) student loan of a student attending school	0	\$0
e1) state agency receivables	98	\$202,773
e2) federal or local government receivables	656	\$1,157,408
f) hospitalized debtor	15,874	\$26,405,115
g) imprisoned debtor	98	\$524,017
h) account less than \$100.00	29,251	\$1,477,927
i) loss of federal funds or federal program funds	11,877	\$35,678,811
Exempted by Law - ORS 293.231(5)...	14	\$512
Subtotal statutorily exempt	67,815	\$144,603,366
Administratively exempt		
j) debtor hardship	1,242	\$4,151,056
k) non-consensual lien	490	\$21,922,014
l) secured by bond	193	\$1,870,369
m) payment on multiple accounts within one year	2,198	\$8,384,290
n) DAS petition approved exemptions	13,767	\$116,771,931
o) ORS Chs. 825, or 826 related to a motor carrier	19	\$444,515
p) wage garnishment or order prevents	2,270	\$17,350,874
q) spousal or child support	26,274	\$181,281,350
r) not income-producing and no assets	43	\$113,806
Subtotal administratively exempt	46,496	\$352,290,205
Total exemptions June 30, 2002	114,311	\$496,893,571

Of the total \$1.16 billion liquidated and delinquent accounts reported, 43% (\$496.9 million) were classified as exempt from the statutory requirement to be turned over for collection. Of the \$496.9 million exempt, \$352.3 million, or 71%, were reported as administratively exempt.

Appendix 1

Agencies reporting accounts

Agency	Total Accounts	Total Dollars
Accountancy, State Board of	50	\$386,233
Administrative Services, Department of	471	\$4,538,484
Agriculture, Department of, & Commodity Commission	60	\$112,169
Aviation, Department of	5	\$6,200
Blueberry Commission, Oregon	1	\$169
Chiropractic Examiners, Board of	7	\$34,372
Clover Commission, Oregon	2	\$2,336
Construction Contractors Board	1,963	\$3,807,623
Consumer & Business Services, Department of	21,507	\$45,642,921
Corrections, Department of	165	\$106,213
DHS - Adult & Family Services Division	62,840	\$227,832,741
DHS - Director's Office	93	\$873,210
DHS - Health Division	103	\$186,237
DHS - Mental Health Div.	124	\$1,887,164
DHS - Office for Services to Children & Families	142	\$121,960
DHS - Senior and Disabled Services Division	567	\$4,817,981
DHS - Vocational Rehabilitation Division	1	\$671
Economic and Community Development Department	0	\$0
Employment Department	30,179	\$44,226,319
Energy, Office of	20	\$855,428
Environmental Quality, Department of	1,236	\$2,505,737
Fair and Exposition Center	1	\$3,282
Fish and Wildlife, Dept. of	5	\$3,518
Forestry, Department of	130	\$294,862
Government Standards & Practices Commission	15	\$134,675
Hazelnut Commission, Oregon	1	\$8,124
Health Licensing Office	250	\$174,989
Highland Bentgrass Commission, Oregon	1	\$676
Housing & Community Services Dept.	236	\$748,730
Insurance Pool Gov. Board	25	\$6,869
Judicial Department	695,470	\$313,234,505
Justice, Department of	614	\$14,392,384

Agency	Total Accounts	Total Dollars
Labor & Industries, Bureau of	34	\$1,012,995
Landscape Contractors Board	113	\$108,499
Lane Co Local Govt Boundary Commission	15	\$15,263
Legislative Administration Committee	2	\$50
Legislative Assembly	0	\$0
Liquor Control Commission, Oregon	87	\$16,487
Lottery Commission, Oregon State	62	\$503,445
Marine Board	29	\$778
Medical Examiners, Board of	5	\$31,537
Military Department	11	\$5,085
Mortuary and Cemetery Board	62	\$6,475
Nursing, Board of	34	\$12,250
Orchardgrass Seed Producers Commission, Oregon	2	\$6,377
Oregon Youth Authority	13	\$5,119
Oregon University System	25,760	\$32,646,005
Parks & Recreation Department	2,374	\$71,685
Police, Department of State	213	\$183,655
Processed Vegetable Commission, Oregon	1	\$76,909
Public Employees Retirement System	139	\$529,266
Public Utility Commission	70	\$15,033
Racing Commission	17	\$2,350
Radiologic Technology, Board of	4	\$2,419
Real Estate Agency	31	\$275,235
Revenue, Department of	101,671	\$342,622,477
Ryegrass Growers Seed Commission, Oregon	1	\$16,853
Secretary of State	156	\$62,941
Student Assistance Commission, Oregon	11,791	\$93,642,805
Tax Practioners, Board of	38	\$234,013
Teachers Standards And Practices Commission	8	\$600
Transportation, Department of	23,002	\$17,680,143
Veterans' Affairs, Department of	6	\$11,308
Water Resources Department	8	\$23,093
Water Resources Loan Program	0	\$0
	982,043	\$1,156,767,932

Appendix 2

Agencies reporting no accounts

Albacore Commission, Oregon
Alfalfa Seed Commission, Oregon
Asian Affairs, Commission on
Bartlett Pear Commission, Oregon
Beef Council, Oregon
Black Affairs, Commission on
Blind, Commission for the
Capitol Planning Commission
Chewings Fescue & Creeping Red Fescue Commission
Children & Families, Commission on
Clinical Social Workers, Board of
Columbia River Gorge Commission
Community Colleges & Workforce Development, Dept of
Court Procedures, Council on
Criminal Justice Commission
Dairy Products Commission, Oregon
Dentistry, Board of
Disabilities Commission, Oregon
Dispute Resolution Commission, Oregon
District Attorneys & their Deputies
Dungeness Crab Commission, Oregon
Education, Department of
Employment Relations Board
Forest Resources Institute, Oregon
Fryer Commission, Oregon
Geology & Mineral Industries, Dept. of
Governor, Office of the
Grains Commission, Oregon
Hispanic Affairs, Commission on

Hop Commission, Oregon
Investigators, Oregon Board of
Judicial Fitness and Disability, Commission on
Land Conservation & Development, Department of
Land Use Board of Appeals
Legislative Commission on Indian Services
Legislative Counsel Committee
Legislative Fiscal Office
Legislative Revenue Office
Library, Oregon State
Licensed Dieticians, Board of Examiners of
Long Term Care Ombudsman
Mint Commission, Oregon
Naturopathic Examiners, Board of
Nursing Home Administrators, Board of Examiners of
Occupational Therapists, Board of
Onion Commission, Western Oregon
Oregon Watershed Enhancement Board
Parole & Post-Prison Supervision, Board of
Pharmacy, Board of
Potato Commission, Oregon
Prof. Counselors & Therapists, Board of
Psychiatric Security Review Board
Psychologist Examiners, State Board of
Public Defender
Public Safety Standards & Training, Dept. of
Raspberry & Blackberry Commission, Oregon
Salmon Commission, Oregon
Sheep Commission, Oregon
Speech Lang. Path. And Audiologists, Board of
Spinal Cord Injury Research Board
State Lands, Division of
Strawberry Commission, Oregon

Sweet Cherry Commission, Oregon
Tall Fescue Commission, Oregon
Trawl Commission, Oregon
Treasury, Oregon State
Veterinary Med. Examiners, Board of
Wheat Commission, Oregon
Women, Commission for

Appendix 3 Agencies exempt from reporting

Agency	Exempting statute
Appraiser Certification And Licensure Board	ORS 674.349
Architect Examiners, Board of	ORS 182.460
Children's Trust Fund of Oregon, Board	ORS 182.460
Corrections Enterprises, Oregon	ORS 421.352
Examiners for Engineering and Land Survey, Board of	ORS 182.460
Film & Video Office, Oregon	ORS 284.375
Geologist Examiners, Board of	ORS 182.460
Landscape Architects Board	ORS 182.460
Massage Technicians, Board of	ORS 182.460
Optometry, Oregon Board of	ORS 182.460
Oregon Corrections Enterprises	ORS 421.352
Oregon Health & Science University	ORS 353.100
Physical Therapists, Board of	ORS 182.460
State Accident Insurance Fund	ORS 656.753
Travel Information Council	ORS 377.836
Utility Notification Center, Oregon	ORS 757.552(3)

Appendix 4

Definitions used in the reporting process

State agency – ORS 293 defines a state agency as “...any officer, board, commission, department, division or institution in the executive or administrative branch of state government.”

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 – a delinquent account is defined as a receivable account for which payment has not been received by the due date. 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 – are defined in the Oregon Accounting Manual (OAM). 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. The definition provided in the Oregon Accounting Manual is included here.

For purposes of ORS 293.229 - .233 and ORS 293.250, a liquidated debt is one for which:

- a. An agency has determined an exact past due amount owing; and
- b. An agency has made a reasonable attempt to notify the debtor in writing of the amount owing and nature of the debt, and has requested payment; and
- c. The debt meets one of the following conditions: (See Note 1)
 1. Judgment has been entered on the debt.
 2. The debt is a tax debt for which a distraint warrant has been issued or the prerequisites of issuance have been met.
 3. Liability for, and the amount of, the debt have been established through an administrative proceeding.
 4. A non-complying employer’s debt for claim and administrative costs eligible for referral under criteria identified by the Department of Justice.
 5. (See Note 1) The debt arises from a promissory note.
 6. (See Note 2) The debt is an account stated under a preexisting written agreement between the agency and the debtor. A statement of account has been mailed or

delivered to the debtor, and the debtor has not objected within a reasonable time, which should be specified by the agency. Example: A student signs a revolving account agreement with the university, an invoice for a laboratory fee is mailed to the student and he does not object.

7. The debtor has, in writing, unconditionally acknowledged the debt, both as to liability and amount, or an agreement has been reached in writing between the agency and the debtor regarding the debt, both as to liability and amount. Once acknowledged, a debtor's claim of inability to pay does not, by itself, affect whether the debt is liquidated.
8. The amount due is derived by an arithmetical calculation of fees (including renewal fees), collection costs, charges, penalties, or the like, from a report or an application for a permit or license submitted by the debtor in accordance with a regulatory system administered by the agency, and the debtor has not disputed liability or the amount.
9. (See Note 2) Liability for a debt, but not its amount, has been established by an administrative or judicial proceeding, or by written acknowledgement of the debtor. The amount of the debt is determined by arithmetical calculation. The calculation has been mailed or delivered to the debtor in the manner of an account stated and the debtor has not objected within a reasonable time, which should be specified by the agency. Example: Balances due the Department of Consumer and Business Services for a non-complying employer as a result of an injury to a subject worker.

NOTE 1: For each delinquent account referred to the Collections Unit, the agency must specify which subsection .103 c. condition has been met. For c. 1-4 debts, the Collections Unit is authorized to utilize all potential collection tools, including warrants. For c. 5-9 debts, warrants cannot be issued. If warrant authority is necessary for effective collection, the debt must be returned to the agency for appropriate action to qualify the debt under subsections c. 1-4. In addition, if the debtor disputes whether a c. 5-9 debt is owing or liquidated, the debt will no longer be considered liquidated.

NOTE 2: Expiration of the time specified by an agency for objection to a billing, such as a c. 6 or 9 debt, does not necessarily extinguish the debtor's right to object. It means that the agency can act on the assumption the debtor does not dispute the debt. If the debtor thereafter disputes the debt, the debt will no longer be considered liquidated.

Appendix 5 Instructions for reporting

1. Beginning Balance

- 1A Enter 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 (7A) from the previous year (unless this is the first report your agency is making).
- 1B Enter the dollar value of liquidated and delinquent accounts as of July 1 of the accounts reported in 1A. This includes the total debt that is liquidated and delinquent for the account. Debts include fees or any fines assessed. Include any penalties and interest that have been assessed on the principal debt. This number should equal the ending balance dollar value (7B) from the previous year (unless this is the first report your agency is making).

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 \$5000 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 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 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.**

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. **Note: You should never have an entry in this field if this is the first report being made for this type of account.**
- 7B Enter the dollar value of the accounts being removed from liquidated and delinquent status. **Note: You should never have an entry in this field if this is the first report being made for this type of account.**

8. Ending Balance

- 8A 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.
- 8B 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.