Reporting Delinquent and Liquidated Accounts
to the Legislative Fiscal Office

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, House Bill 3509 was introduced to provide statutory guidance to state agencies on the collection of past due accounts. The bill became law and amended Chapter 293, Oregon Revised Statutes, Administration of Public Funds. During the 2001 session, Senate Bill 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); LFO is required to compile the reports and issue one report to the Legislative Assembly [ORS 293.229(2)].

Each state agency must submit to LFO by October 1 of each year “...a report that describes the status of that agency's liquidated and delinquent accounts and efforts made by that agency to collect liquidated and delinquent accounts during the previous fiscal year.” [ORS 293.229 (1)] The reporting is an annual requirement. All agencies must submit reports “...for the fiscal year ending June 30, 2001, and for every fiscal year thereafter.”
To meet the October 1 submission date and December 31 report date for 2012 (fiscal year ending June 30, 2012), the following timeline has been adopted:

<table>
<thead>
<tr>
<th>Activity</th>
<th>Time Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Review of reporting manual with agency personnel</td>
<td>August, 2012</td>
</tr>
<tr>
<td>Begin agency submission of required information</td>
<td>September, 2012</td>
</tr>
<tr>
<td>Agency report to the Legislative Fiscal Office if not subject to reporting statute</td>
<td>September, 2012</td>
</tr>
<tr>
<td>Last day for input of information</td>
<td>October 1, 2012</td>
</tr>
<tr>
<td>Draft report</td>
<td>November 30, 2012</td>
</tr>
<tr>
<td>Report to the Legislature</td>
<td>December 31, 2012</td>
</tr>
</tbody>
</table>
REPORTING INFORMATION

What to Report

The statute requires each state agency to report to the Legislative Fiscal Office (LFO), no later than October 1 of each fiscal year, information on their accounts that are both delinquent and liquidated. 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 delinquent and liquidated accounts must report, by law. A state agency that does not have any accounts that are delinquent and liquidated needs to report that condition. Additionally, some state agencies may be exempt because of specific statutory exclusions from sections of ORS 293. Agencies that consider themselves statutorily exempt from reporting should notify LFO, including citation of the applicable sections of ORS. You may email this information to Matt Stayner at LFO (matt.stayner@state.or.us).

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 – a delinquent account is defined as a receivable account for which payment has not been received by the due date. (OAM 35.30.30.PO) 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 35.30 .30.PO). 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, you should read the OAM to see exactly how your agency’s accounts fit with the definition. Delinquent accounts that are not liquidated are not included in the report.

**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.”
REPORTING INSTRUCTIONS

General Instructions

Agencies are required to submit their information annually by October 1. 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 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 Laurie Byerly 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.
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.

**Section I - Liquidated and Delinquent Account Reporting - System Entry**

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

**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**

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

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

Click on “Create Fund Report” link:
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

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.

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.

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.
Section III - Department of Revenue and Private Collection Assistance

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 firm(s).

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.

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)**

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.

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.

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.**

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.

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)**

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.

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)).

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.**

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.

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 – Delinquent amounts due from current and former employees**

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)

<table>
<thead>
<tr>
<th>Account due from current and former Employees</th>
<th>[A] Number Of Accounts</th>
<th>[B] Dollar Value($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Delinquent Amount due:</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

**Section V - Exempt Accounts**

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.** 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 a private collection firm.

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 35.30.20.PO. 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

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

**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)).

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.

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 judgements.

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.

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.

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.

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.

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.
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.

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.

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.

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.

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.

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.

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.

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

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.

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.

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.

**SubTotals**

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.

**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.

**DAS Petition Approved Exemptions - ORS 293.233**

21A Enter the total number of accounts that were exempt by request to DAS for agency-specific exemption. See OAM 35.30.20.PO.

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

**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 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.