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

During the 1999 Legislative Session, House Bill 3509 was introduced to provide statutory guidance to state agencies on the collection of past due accounts. The guidance included the requirement for state agencies: 1) to assign to Department of Revenue Other Agency Accounts (DOR-OAA) unit, or a private collection agency (PCA), liquidated and delinquent accounts for which no payment had been received within one year and 2) to report liquidated and delinquent accounts to the Legislative Fiscal Office (LFO) annually. Additionally, the bill gave DOR-OAA one year to collect assigned accounts before returning the account to the originating state agency for assignment to a PCA. The bill became law and amended Oregon Revised Statutes (ORS) Chapter 293, *Administration of Public Funds*.

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

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

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

LFO is required to compile the state agency reports and issue one report to the Legislative Assembly annually by December 31 [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)]

To meet the October 1 agency submittal deadline and December 31 LFO reporting deadline for the fiscal year ending June 30, 2017, the following timeline has been adopted:

Activity	Time Period
Review of reporting manual with agency personnel	August, 2017
Begin agency submission of required information	September, 2017
Agency report to the Legislative Fiscal Office if not subject to reporting statute	September, 2017
Last day for input of information	September 29, 2017
Draft report	November 30, 2017
Report to the Legislature	December 29, 2017

REPORTING INFORMATION

What to Report

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

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

The reporting requirements also include the number and dollar values of accounts that are exempt from assignment to collection agencies. Certain data elements have been added to the submission to LFO to help provide a clear picture of the status of collections within state government.

Who Needs to Report

All state agencies, as defined below, must report to LFO annually. A state agency that does not have accounts that are liquidated and delinquent must report that condition. Agencies that consider themselves statutorily exempt from reporting should notify LFO by sending an email to Matt Stayner at matt.stayner@oregonlegislature.gov with the citation of the applicable sections of ORS.

Definitions

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

Delinquent – A delinquent account is defined as a receivable account for which payment was not received by the due date (OAM 35.30.30). Most receivables have a specific due date. If any part of that debt is not paid by the due date, the account is delinquent. Some debts do not have an obvious due date, such as overpayments. The due date for these debts may be determined by the agency. For example, the date the agency starts enforcing collection may be the best date to use. Accounts that are not yet due are not included in the report.

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

Fiscal Year – The state government fiscal year runs from July 1 of one calendar year to June 30 of the next. For purposes of reporting liquidated and delinquent accounts, all

data should reflect activity between July 1 and June 30 even if the state agency (defined below) operates using a different fiscal time period.

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

Liquidated accounts – 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. Liquidated accounts are further defined in the Oregon Accounting Manual (OAM 35.30.30). As this is a complicated definition, you should read the OAM to see exactly how the agency's accounts fit within the definition. Delinquent accounts that are not liquidated are not included in the report.

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

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

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

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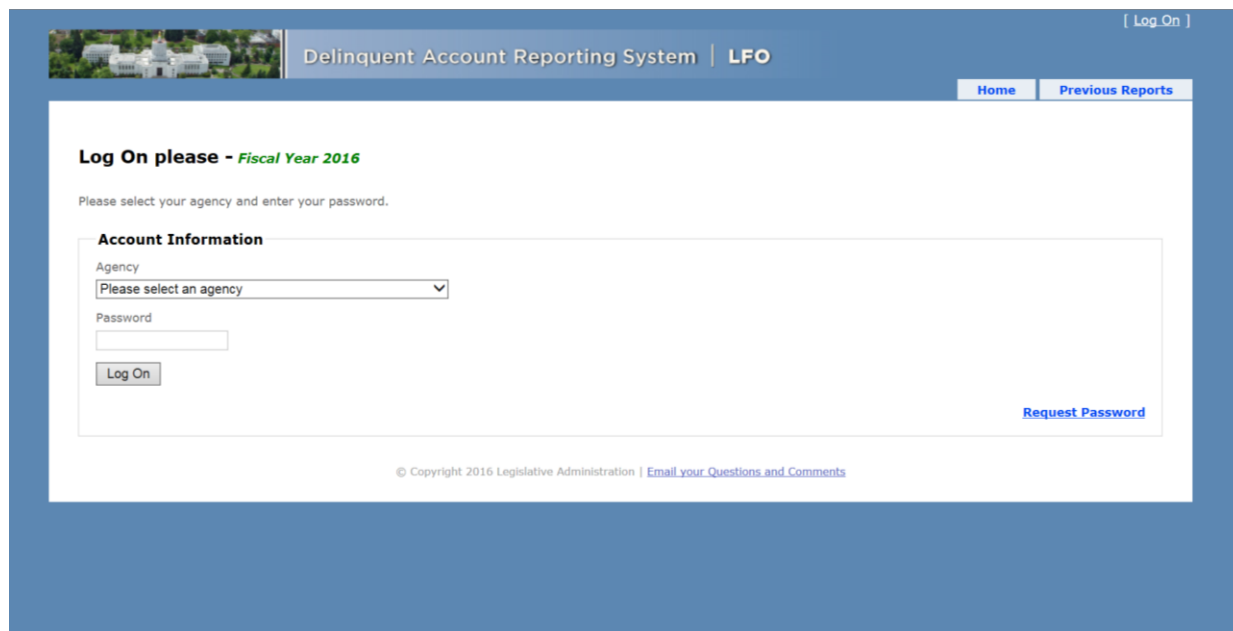
REPORTING INSTRUCTIONS

General Instructions

Agencies are required to submit their information by October 1 annually. Corrections may be made to information input in the reporting website any time until the system is closed.

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

Upon accessing the website, the screen below will be visible. Select the agency name from the dropdown list, enter the agency's password, and click the "Log On" button. If the agency name is missing, please select the "Email your Questions and Comments" link at the bottom of the page and use the provided email pop-up to let LFO know what agency is missing. If the agency's password is unknown, click on the "Request Password" link, complete the pop-up email template, and send to LFO. (A response will be sent to the agency's LFO contact via email.) Please note, both of the email pop-ups are set to populate with LFO staff email addresses; currently Matt Stayner and June Starkey.

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

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

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

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

The screen will allow the password to be entered again.

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

Note – The report is divided into various sections. The sections are purely for organizational purposes. Each section contains 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 - System Entry

Agencies without data to report

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

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

Nothing to Report

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

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

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

Agencies with data to report

A separate report must be generated for each fund type for which the agency has accounts to report.

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

From the drop down list, select the fund type:

NOTE – The fund category "**Other Funds – Pass Through"** is for segregating, to the extent possible, those liquidated and delinquent accounts that are Other Funds that the agency collects and then distributes to others. Restitution and child support payments are two examples of "Pass Throughs". Please do not count them twice (as Other Funds and then again as Other Funds – Pass Throughs).

Once the fund type is selected, the "Create Fund Report" link will appear to the right of the fund type selection box.

Click on the "Create Fund Report" link to begin the report.

Section II – Create Fund Report

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

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

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

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

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 Deliquent 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

Section II Field Descriptions

1. Beginning Balance

1A   Amount represents the total number of liquidated and delinquent accounts as of July 1 of the reporting fiscal year. The number should equal the ending number of accounts (8A) from the previous year. ***System Generated.***

1B   Amount represents the total dollar value of liquidated and delinquent accounts as of July 1 of the reporting fiscal year. The total dollar value of accounts corresponds directly to the total number of accounts reported in 1A. The 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 after July 1 of the reporting fiscal year. Only include accounts that were not included as liquidated and delinquent in the beginning balance. If an account became liquidated and delinquent after July 1 and the amount was collected prior to June 30 of the reporting fiscal year, **include that account**.

2B   Enter the total dollar value of liquidated and delinquent accounts referenced in 2A and the total dollar value of liquidated and delinquent amounts added during the reporting fiscal year. If an account and amount became liquidated and delinquent after July 1 and the amount was collected prior to June 30 of the reporting fiscal year, **include that amount**.

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

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

3. Collections

3B   Enter the total dollar value of accounts collected during the reporting fiscal year. This includes:
- Amounts reported in the beginning balance that were collected prior to June 30 of the reporting fiscal year.
- Amounts that became liquidated and delinquent (additions) after July 1 and were collected prior to June 30 of the reporting fiscal year.

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

4. Accounts Closed

4A   Enter the total number of accounts collected, or resolved, during the reporting fiscal year. Include only accounts that no longer have a liquidated and delinquent balance. This includes:
- Accounts reported in the beginning balance that were collected, or closed, prior to June 30 of the reporting fiscal year.
- Accounts that became liquidated and delinquent after July 1 and were collected or closed prior to June 30 of the reporting fiscal year.
- Accounts closed because a portion was collected and a portion was compromised or adjusted.

Do not include accounts that were written off or reversed; those accounts should be included in 5A (write-off's) or 7A (reversals) below. **Do not use a minus (-) sign or brackets, the accounts closed value defaults to a negative number.**

5. Write-Offs

5A   Enter the total number of liquidated and delinquent accounts written off during the reporting fiscal year. This includes:
- Accounts reported in the beginning balance that were written off prior to June 30 of the reporting fiscal year.
- Accounts that became liquidated and delinquent after July 1 and were written off prior to June 30 of the reporting fiscal year.

Do not use a minus (-) sign or brackets, the write-off account value defaults to a negative number.

5B   Enter the total dollar value of liquidated and delinquent accounts written off during the reporting fiscal year. This includes:
- Amounts reported in the beginning balance that were written off prior to June 30 of the reporting fiscal year.
- Amounts that became liquidated and delinquent after July 1 and were written off prior to June 30 of the reporting fiscal year.

Do not use a minus (-) sign or brackets, the write-off amount value defaults to a negative number.

6. Adjustments

6B   Adjustments can either increase or decrease debt. Enter the total dollar value of liquidated and delinquent accounts that were later adjusted. Adjustments include:
- Amounts set up in error.
- Amounts determined to be uncollectible due to bankruptcy.
- Amounts compromised or abated (determined not to be owed).

Do not include amounts that were increased due to interest accrued; those amounts should be reported in 2B (additions). **Enter a minus (-) sign if adjustments reduce the amount of liquidated and delinquent account balances.**

7. Reversals

7A   Enter the total number of liquidated and delinquent accounts reported on a prior report that are not liquidated and delinquent as of June 30 of the reporting fiscal year. This includes:
- Accounts that were erroneously reported.
- Accounts that were re-opened for appeal.
- Accounts reported as one fund type (i.e. General Fund) on a prior report and should be a different fund type (i.e. Other Fund) on the current report.
- Accounts affiliated with a loan that was renegotiated and no longer delinquent.

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

7B   Enter the total dollar value of accounts reported as liquidated and delinquent on a prior report that are not liquidated and delinquent as of June 30 of the reporting fiscal year. **Do not use a minus (-) sign or brackets, the amount of reversals defaults to a negative number.**

Note – The reversal fields should be blank if it is the first report generated for the fund type.

8. Ending Balance

8A   No entry is required because this number is computed. Use this as a check against the agency's total to ensure all data was entered properly. *System Generated.*

8B   No entry is required because this number is computed. Use this as a check against the agency's total to ensure all data was entered properly. *System Generated.*

Section III - Department of Revenue and Private Collection Firms

In this section, report the total number of accounts and the total dollar value of accounts, reported in Section II, assigned to the Department of Revenue (DOR) or a private collection firm (PCF).

Report the total dollar value of accounts assigned, collected, and returned uncollected by DOR or a PCF during the reporting fiscal year. Only enter accounts and amounts assigned for **unrestricted** collection activity. For example, in the DOR portion, do not include dollar values associated with accounts assigned only for tax refund offset.

Except for those accounts owed to DOR or the Employment Department, accounts must be assigned to DOR Other Agency Accounts or a PCF if:

- The account has not had a payment within 90 days from the date the debt became liquidated; or
- The account has not had a payment within 90 days from the last payment.

Note - This section of the report provides additional detail about the accounts reported 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

Section III Field Descriptions

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

1A   Amount represents the total number of liquidated and delinquent accounts, reported in Section II, assigned to Department of Revenue (DOR) for **unrestricted collection** as of July 1 of the reporting fiscal year. The number should equal the ending balance of accounts (5A) from the previous year. *System Generated.*

1B   Amount represents the total dollar value of liquidated and delinquent accounts, reported in Section II, assigned to DOR for **unrestricted collection** as of July 1 of the reporting fiscal year. The dollar value of accounts correspond directly to the number of accounts reported in 1A. The dollar value should equal the ending balance reported (5B) from the previous year. *System Generated.*

2B   Enter the total dollar value of accounts, reported in Section II, assigned to DOR for **unrestricted collection** during the reporting fiscal year.
- For accounts assigned after July 1 and returned prior to June 30 of the reporting fiscal year, enter the value of the account on the date of return (before reduction for payments collected by DOR).
- For accounts assigned after July 1 and not returned prior to June 30 of the reporting fiscal year, use the value of the account as of June 30 (before reduction for payments collected by DOR).

     Note – Dollar values reported in Section III, item 2B may include dollar values reported in the Section II, item 1B (beginning balance) or 2B (additions).

3B   Enter the total dollar value collected by DOR during the reporting fiscal year. Do not net collection fees retained by DOR. **Do not use a minus (-) sign or brackets, the amount of collections by the DOR defaults to a negative number.**

4B   Enter the total dollar value of accounts returned from DOR to the agency during the reporting fiscal year. Use the value of the account on the date of the return.

5A   Enter the total number of accounts assigned to DOR for **unrestricted collection** as of June 30 of the reporting fiscal year.

5B   No entry is required because this number is computed. Use this as a check against the agency's total to ensure all data was entered properly. *System Generated.*

Private Collection (ORS 293.231)

6A   Amount represents the total number of liquidated and delinquent accounts, reported in Section II, assigned to PCF(s) as of July 1 of the reporting fiscal year. The number should equal the ending balance of accounts (10A) from the previous year. *System Generated.*

6B   Amount represents the total dollar value of liquidated and delinquent accounts, reported in Section II, assigned to PCF(s) as of July 1 of the reporting fiscal year. The dollar value of accounts correspond directly to the number of accounts reported in 6A. The dollar value should equal the ending balance reported (10B) from the previous year. *System Generated.*

7B   Enter the total dollar value of accounts, reported in Section II, assigned to PCF(s) during the reporting fiscal year.
- For accounts assigned after July 1 and returned prior to June 30 of the reporting fiscal year, enter the value of the account on the date of return (before reduction for payments collected by PCF).
- For accounts assigned after July 1 and not returned prior to June 30 of the reporting fiscal year, use the value of the account as of June 30 (before reduction for payments collected by PCF).

Note – Dollar values reported in Section III, item 7B may include dollar values reported in Section II, item 1B (beginning balance) or 2B (additions).

8B   Enter the total dollar value collected by PCF(s) during the reporting fiscal year. Do not net collection fees retained by PCF(s). **Do not use a minus (-) sign or brackets, the amount of collections reported defaults to a negative number.**

Note – only include amounts collected by the PCF(s). If a collection occurred that was associated with a tax offset, record the amount as "returned" in Section III and record the amount collected in Section II.

9B   Enter the total dollar value of accounts returned from PCF(s) to the agency during the reporting fiscal year. Use the value of the account on the date of the return.

10A   Enter the total number of accounts assigned to PCF(s) for collection as of June 30 of the reporting fiscal year.

10B   No entry is required because this number is computed. Use this as a check against the agency's total to ensure all data was entered properly. *System Generated.*

Section IV – Accounts due from current and former employees

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

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

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

Section IV (Refer to instructions for section IV)

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

Account due from current and former Employees	[A] Number Of Accounts	[B] Dollar Value($)
1. Delinquent Amount due:	0	0

Section IV Field Descriptions

Accounts due from current and former employees

1A   Enter the total number of liquidated and delinquent accounts, reported in Section II, due from current and former employees as of June 30.

1B   Enter the total dollar value of liquidated and delinquent accounts, reported in Section II, due from current and former employees as of June 30. The dollar value of accounts corresponds directly to the number of accounts reported in 1A.

Section V - Exempt Accounts

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

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

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

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

Section V (Refer to instructions for section V)

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

Exempt Accounts	[A] Number Of Accounts	[B] Dollar Value($)
1. a-consensual security interest	0	0
2. b-court ordered judgement	0	0
3. c-litigation, bankruptcy, mediation, etc.	0	0
4. d-student loan of a student attending school	0	0
5. e1-state agency receivables	0	0
6. e2-federal or local government receivables	0	0
7. f-hospitalized debtor	0	0
8. g-imprisoned debtor	0	0
9. h-account less than $100.00	0	0
10. i-loss of federal funds or federal program funds	0	0
11. j-debtor hardship	0	0
12. k-non-consensual lien	0	0
13. l-secured by bond	0	0
14. m-payment on multiple accounts within 1 year	0	0
n-(DAS approved exemptions - see below)		
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
19. Sub Total	0	0
20. Exempted by Law - ORS 293.231(5)	0	0
Accounts prohibited by law from assignment or collection.		
DAS petition Approved Exemptions -		
21. ORS 293.233(1)	0	0
Total exemptions for fiscal year 2016	0	0

Section V Field Descriptions

Exemptions by Rule - (ORS 293.233) or as Delineated by Statute (ORS 293.231(9)).

1A   Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because there is a <u>consensual security interest</u> 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 total dollar value of the accounts with consensual security interests reported in 1A.

2A   Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because there is a <u>court ordered judgement</u> that includes restitution or a payment to the Department of Justice Crime Victims Assistance Section.

2B   Enter the total dollar value of accounts with court ordered judgements reported in 2A.

3A   Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because the accounts are in <u>litigation</u>. Litigation includes:
- Accounts referred to the Department of Justice
- Accounts in the administrative appeal or hearing process
- Accounts in arbitration, mediation, or in the state(s) or federal court system, including bankruptcy.

3B   Enter the total dollar value of accounts in litigation reported in 3A.

4A   Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because the accounts represent <u>student loans</u> owed by a student who is attending school.

4B   Enter the total dollar value of accounts owed by students attending school reported in 4A.

5A   Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because the accounts are owed by a <u>state agency</u>.

5B   Enter the total dollar value of accounts owed by a state agency reported in 5A.

6A   Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because the accounts are owed by a <u>federal or local government</u>.

6B   Enter the total dollar value of accounts owed by a federal or local government reported in 6A.

7A   Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because the debtor is hospitalized in a state hospital as defined in ORS 162.135, is on public assistance as defined in ORS 411.010, or who receives medical assistance as defined in ORS 414.025.

7B   Enter the total dollar value of accounts where the debtor is hospitalized in a state hospital, is on public assistance, or receives medical assistance reported in 7A.

8A   Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because the debtor is imprisoned.

8B   Enter the total dollar value of accounts where the debtor is imprisoned reported in 8A.

9A   Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because the total amount due is less than $100, including penalties.

9B   Enter the total dollar value of accounts where the total amount due is less than $100 reported in 9A.

10A   Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because assigning the debt would result in a loss of federal funding or a loss of funding under a federal program.

10B   Enter the total dollar value of accounts where assigning the debt would result in a loss of federal funding or a loss of funding under a federal program reported in 10A.

11A   Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because assigning the debt would constitute a hardship and assignment would be inconsistent with an agency goal.

11B   Enter the total dollar value of accounts where assigning the debt would constitute a hardship and assignment would be inconsistent with an agency goal reported in 11A.

12A   Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because the accounts are secured by a non-consensual lien against specific real or personal property identified by the agency.

12B   Enter the total dollar value of accounts that are secured by a non-consensual lien against specific real or personal property identified by the agency reported in 12A.

13A   Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because the accounts are secured by a bond.

13B   Enter the total dollar value of accounts that were secured by a bond reported in 13A.

14A   Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because the accounts are one of multiple accounts owed to the agency by the same debtor, any one of which accounts have received a payment within the preceding 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 total dollar value of accounts that are one of multiple accounts owed to the agency by the same debtor reported in 14A.

15A   Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because assignment would result in the referral of a monetary penalty, fee or tax under ORS Chapters 825 or 826 (motor carrier).

15B   Enter the total dollar value of accounts relating to ORS Chapters 825 or 826 reported in 15A.

16A   Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because a wage garnishment prevents any funds from being applied to the agency debt.

16B   Enter the total dollar value of accounts exempt because of wage garnishments reported in 16A.

17A   Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because the accounts are for amounts owed as spousal or child support.

17B   Enter the total dollar value of accounts associated with spousal or child support reported in 17A

18A   Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because the accounts 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 total dollar value of accounts associated with corporations with no assets or income-producing activities reported in 18A.

Subtotals

19A   No entry is required because this number is computed. Use this as a check against the agency's total to ensure all data has been entered properly. ***System Generated.***

19B   No entry is required because this number is computed. Use this as a check against the agency's total to ensure all data has been entered properly. ***System Generated.***

Exempted by Law - ORS 293.231(5)

20A   Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because the accounts are <u>prohibited by state or federal law</u> or regulation from assignment or collection.

Include accounts owed by an estate and the state agency has notice that the estate has closed.

Include accounts eligible for suspension of collection as provided in ORS 305.155.

20B   Enter the total dollar value of accounts prohibited by state or federal law or regulation from assignment or collection reported in 20A.

Include amounts owed by an estate and the state agency has notice that the estate has closed.

Include amounts eligible for suspension of collection as provided in ORS 305.155.

DAS Petition Approved Exemptions - ORS 293.233

21A   Enter the total number of accounts, reported in the Section II ending balance, exempt by request to DAS for agency-specific exemption (see OAM 35.40.10.107).

The Oregon Department of Transportation and Oregon Employment Department are the only agencies with a DAS approved exemption (as of 06/30/17).

21B   Enter the total dollar value of accounts exempted by DAS agency-specific exemption reported in 21A.

Total Exemptions for this fiscal year

22A   No entry is required because this number is computed. Use this as a check against the agency's total to ensure all data has been entered properly. ***System Generated.***

22B No entry is required because this number is computed. Use this as a check against the agency's total to ensure all data has been entered properly. ***System Generated.***

Note

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

Note:

4000 characters remaining

Save

Required Entry – Agencies subject to ORS 293.231 are required to assign liquidated and delinquent accounts to DOR or PCF(s) not later than:
- Ninety days from the date the account was liquidated if no payment has been received on the account within the 90-day period; or
- Ninety days from the date of receipt of the most recent payment on the account.

Accounts that meet the above criteria, are not assigned (reported in Section III), and are not exempt (reported in Section V) <u>must be reported in this area</u>. Enter the total number and total dollar value of liquidated and delinquent accounts required to be assigned that are not assigned as of June 30 of the reporting fiscal year. Provide an explanation for why the accounts are not assigned.

If all accounts subject to the assignment provision were assigned as of June 30 of the reporting fiscal year, the agency must include a statement indicating all subject accounts were assigned as of June 30.

Required Entry - Agencies exempt from the assignment provisions of ORS 293.231, should include the following verbiage in this area of the report: "*agency exempt from assignment provisions referenced in ORS 293.231.*"

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

Required Entry - Agencies with accounts in suspended collection status per ORS 305.155 must report the total number of accounts and amounts in suspended collection status as of June 30.

Saving, Editing, Printing, and General Navigation

- Once all entries are completed, click the save button (at either the top or bottom left side of the reporting screen).

- The screen will scroll to the top of the page and an action confirmation message will flash across the top of the report.

- Options to edit and print the report are on the upper right side of the reporting screen. After initially saving the report, the edit and print options will be available.

- To return to the System Entry screen, click the "Home" button in the upper right side of the screen, just above the reporting window. This function may be performed at any time.

- When finished reporting for all fund types, return to the System Entry screen and click the "Finished Reporting" button.

- Use the "Log Off" button, or link, to close the database session.