



Liquidated & Delinquent Account Reporting

Presented by:

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August 29, 2018



Agenda

- Applicability
- Definitions
- Legislative Fiscal Office (LFO) Reporting Overview
- LFO Reporting Scenarios
- LFO Website Entry Instructions
- Common Reporting Errors
- Additional Reporting Requirements
- Reporting Resources



Applicability

- Unless otherwise specified, the information included in this presentation applies to:
 - Executive Branch;
 - Legislative Branch;
 - Judicial Branch;
 - Semi-independent state agencies listed in ORS 182.454;
 - Public universities listed in ORS 352.002;
 - The Oregon Tourism Commission; the Oregon Film and Video Office; the Travel Information Council; the Children’s Trust Fund of Oregon Foundation; Oregon Corrections Enterprises; Oregon Health and Science University; the State Accident Insurance Fund Corporation; and the Oregon Utility Notification Center.

Definitions

Common terms used throughout
the presentation



Definitions

- **Abated:** An account that was waived, settled, or otherwise determined not to be owed (e.g. discharged in bankruptcy, canceled).
- **Account:** The debt relationship between a state agency and an individual or entity.
- **Delinquent account:** An account receivable for which payment was not received by the original due date.
- **Federal funds:** Money a state agency receives directly from the federal government.
- **Fiscal year:** July 1 of one year to June 30 of the next.



Definitions

- **General Fund:** Money appropriated by the legislature to a state agency or statutorily designated as General Fund.
- **Liquidated account:** In general, an account where the exact past due amount is known, the debtor has been notified of the debt, and the debtor has been given the opportunity to dispute the debt (refer to OAM 35.30.30 for the complete definition).
- **Lottery funds:** Money received by a state agency from lottery proceeds.
- **Other funds:** Money received by a state agency from sources other than the General Fund, Federal funds, or Lottery funds.



Definitions

- **Other funds pass through:** Other funds collected by a state agency and remitted directly to another entity.
- **State agency:** Unless otherwise specified, means any state officer, board, commission, corporation, institution, department or other state organization including 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 Oregon Utility Notification Center; and public universities listed in ORS 352.002.

LFO Reporting Overview

Description of each of the
LFO reporting sections



LFO Reporting Overview

- All state agencies **ARE** required to report liquidated and delinquent account activity to LFO annually
- Report if:
 - The state agency had nothing to report
 - The state agency had an ending balance in fiscal year 2017
 - The state agency had **ANY** accounts that became liquidated and delinquent during the fiscal year
 - The state agency had **ANY** liquidated and delinquent accounts collected, assigned, returned, abated, canceled, or written off during the fiscal year

LFO Reporting Overview

- Report Format
 - Section I: System Entry
 - Section II: Create Fund Report
 - Section IIIa: Department of Revenue
 - Section IIIb: Private Collection Firms
 - Section IIIc: Accepted Offers in Compromise
 - Collections on Accounts Due to Offset
 - Section IV: Accounts Due From Current and Former Employees
 - Section V: Exempt Accounts
 - Notes: Additional LFO Reporting Requirements

NEW





LFO Reporting Overview

Section I: System Entry

- If the state agency had a zero ending balance in the prior year **and** did not have any liquidated and delinquent account activity during the fiscal year:
 - Complete the **Nothing to Report** process
- If the state agency had an ending balance greater than zero in the prior year **or** had liquidated and delinquent account activity during the fiscal year:
 - Create a fund report for each fund type that had liquidated and delinquent account activity during the fiscal year



LFO Reporting Overview

Section II: Create Fund Report

- Represents **all** liquidated and delinquent account activity for the fiscal year
 - Additions: All accounts that met the definition of liquidated and delinquent during the fiscal year
 - Collections: All amounts collected during the fiscal year associated with liquidated and delinquent accounts (beginning balance and additions)
 - Accounts closed: All liquidated and delinquent accounts closed (e.g. paid in full or adjusted to zero) during the fiscal year
 - Write-offs: All liquidated and delinquent accounts written off during the fiscal year
 - Adjustments: All liquidated and delinquent account adjustments made during the fiscal year (e.g. compromise, bankruptcy discharge)
 - Reversals: All accounts previously reported, that were not liquidated and delinquent as of June 30

NEW

LFO Reporting Overview

Section II: Unassigned and Doubtful Accounts

- Unassigned accounts and doubtful accounts
 - Total unassigned, non-exempt accounts: The total number and value of liquidated and delinquent accounts represented in the Section II ending balance that were unassigned and non-exempt as of June 30 of the reporting fiscal year
 - Unassigned, non-exempt accounts with no payment in over 90 days: The total number and value of unassigned, non-exempt accounts that have not had a payment in over 90 days
 - Doubtful accounts: The total number and value of liquidated and delinquent accounts represented in the Section II ending balance that the agency believes there is no reasonable expectation of collection **ever**



LFO Reporting Overview

Section IIIa: Department of Revenue

- Represents all liquidated and delinquent accounts assigned to DOR for unrestricted collection services
 - Additions: All accounts assigned to an unrestricted program code during the fiscal year (number of accounts ***NEW***)
 - Collections: All DOR unrestricted collections received during the fiscal year
 - Accounts satisfied: All accounts **paid in full** while assigned to DOR for full collections (number of accounts only ***NEW***)
 - Forward to PCF: Should be zero for fiscal year 2018 ***NEW***
 - Returned to originating agency: All unrestricted accounts returned by DOR to the originating agency during the fiscal year (number of accounts ***NEW***)

NEW

LFO Reporting Overview

Section IIIa: Department of Revenue

- DOR collection fees
 - Collection fees paid by debtors: The total value of DOR collection fees **paid by the debtor** for liquidated and delinquent accounts collected during the fiscal year (include number of accounts)
 - Collection fees paid by originating agency: The total value of DOR collection fees **paid by the originating agency** for liquidated and delinquent accounts collected during the fiscal year (include number of accounts)



LFO Reporting Overview

Section IIb: Private Collection Firm

- Represents all liquidated and delinquent accounts assigned to a PCF
 - Additions: All accounts assigned to a PCF during the fiscal year (number of accounts ***NEW***)
 - Collections: All PCF collections received during the fiscal year
 - Accounts satisfied: All accounts **paid in full** while assigned to a PCF (number of accounts only ***NEW***)
 - Return to DOR: Should be zero for fiscal year 2018 ***NEW***
 - Returned to originating agency: All accounts returned by a PCF to the originating agency during the fiscal year (number of accounts ***NEW***)

NEW

LFO Reporting Overview

Section IIb: Private Collection Firm

- Private collection fees
 - Collection fees paid by debtors: The total value of PCF collection fees **paid by the debtor** for liquidated and delinquent accounts collected during the fiscal year (include number of accounts)
 - Collection fees paid by originating agency: The total value of PCF collection fees **paid by the originating agency** for liquidated and delinquent accounts collected during the fiscal year (include number of accounts)

NEW

LFO Reporting Overview

Section IIIc: Accepted Offers of Compromise

- Represents all offers in compromise, associated with liquidated and delinquent accounts, that were **paid in full during the reporting fiscal year**
 - Original debt: The total number and **original** value of account(s) paid in full during the reporting fiscal year in which an offer in compromise was accepted for the settlement of a debt owed
 - Penalties and interest: The total value of penalties and interest accumulated during the life of the account(s) reported above
 - Collection fees: The total value of collection fees paid by the agency associated with collecting the account(s) reported above
 - Other fees/charges/adjustments/prior payments: The total value of all other fees (e.g. legal services), charges, adjustments, and prior payments associated with the account(s) reported above
 - Net settlement received: The total value of the settlement(s) received



NEW

LFO Reporting Overview

Collections on Accounts Due to Offset

- Represents fiscal year liquidated and delinquent account collections received via offset
 - Federal Treasury Offset Program: The total number of accounts and corresponding offset value collected through one of the Federal Treasury Offset Programs (State Reciprocal Program, Child Support, Unemployment Insurance, Supplemental Nutrition Assistance Program, and State Income Tax)
 - State of Oregon Vendor Offset Program: The total number of accounts and corresponding offset value collected through the state's vendor offset program
 - State of Oregon Tax Offset Program: The total number of accounts and corresponding offset value collected through the state's tax offset program



LFO Reporting Overview

Section IV: Accounts Due from Current/Former Employees

- Represents the portion of all liquidated and delinquent accounts due from current and former employees
- Report the outstanding number and balance of accounts as of June 30
- Account activity must be included in Section II and **may** also be included in Section IIIa, Section IIIb, or Section V (when applicable)



LFO Reporting Overview

Section V: Exempt Accounts

- Represents the portion of liquidated and delinquent accounts reported in the Section II ending balance that were not assigned as of June 30 and not required to be assigned based on a statutory or administrative exemption
 - Report the number and balance of accounts as of June 30
 - Statutory and administrative exemptions documented in **OAM 35.40.10** and the LFO *reporting manual*
 - Select one exemption per account when multiple exemptions are applicable
 - Do not include accounts reported in Section IIIa or Section IIIb



LFO Reporting Overview

Note

- Represents additional information to be reported by state agencies to LFO
 - **Required** information
 - *Is the agency exempt from the assignment provisions of ORS 293.231?*
 - *Did the agency have any significant reporting changes during the fiscal year?*
 - **Recommended** information
 - *Nature of accounts reported*

LFO Reporting Scenarios

Aggregating internal data using
the *reporting worksheet*



LFO Reporting Scenarios

Assumptions

- Agency:
 - SWARM
- Reportable fund types:
 - Other funds
- Agency is **not** subject to ORS 293.231



LFO Reporting Scenarios

Section II

- Report **all** liquidated and delinquent account activity for the fiscal year
- Aggregate data using the *reporting worksheet*
- Complete unassigned, non-exempt, and doubtful account calculations last

Section II:

Sample Internal Document

SWARM																								
LIQUIDATED AND DELINQUENT ACCOUNT TRACKING																								
FY2018																								
OTHER FUND					SECTION II			SECTION II (CURRENT FISCAL YEAR ACTIVITY)																
ACCOUNT				ORIGINAL	BEGINNING	BEGINNING										ENDING								
NUMBER	DESCRIPTION	DATE	COUNT	ACCOUNT	VALUE	(ACCOUNTS)	BALANCE (VALUE)	ADDITIONS	ADDITIONS	COLLECTIONS	ACCOUNTS	WRITE-OFFS	WRITE-OFFS	ADJUSTMENTS	REVERSALS	REVERSAL	ENDING							
								(ACCOUNTS)	(VALUE)	(VALUE)	CLOSED	(ACCOUNTS)	(VALUE)	(VALUE)	(ACCOUNTS)	(VALUE)	BALANCE (ACCOUNT) BALANCE (VALUE)							
1	PAYROLL OVERPMT	07/01/16	1	\$	3,500	1	\$			(1,500)							1 \$	2,000						
2		08/05/16	1	\$	1,000	1	\$			(1,000)	(1)						- \$	-						
3		08/05/16	1	\$	1,500	1	\$			(1,500)	(1)						- \$	-						
4		09/12/16	1	\$	1,500	1	\$			(1,500)	(1)						- \$	-						
5		09/12/16	1	\$	1,500	1	\$			(1,000)	(1)			\$	(500)		- \$	-						
6		09/12/16	1	\$	2,000	1	\$					(1)	\$	(2,000)			- \$	-						
7		09/12/16	1	\$	250	1	\$										1 \$	250						
8		12/21/16	1	\$	250	1	\$			(50)							1 \$	200						
9		12/21/16	1	\$	250	1	\$										1 \$	250						
10		12/21/16	1	\$	250	1	\$										1 \$	250						
11		07/02/17	1	\$	1,000			1	\$	1,000							1 \$	1,000						
12		07/02/17	1	\$	1,000			1	\$	1,000							1 \$	1,000						
13		10/15/17	1	\$	1,000			1	\$	1,000							1 \$	1,000						
14		12/30/17	1	\$	1,000			1	\$	1,000							1 \$	1,000						
15		01/15/18	1	\$	1,000			1	\$	1,000							1 \$	1,000						
16		02/15/18	1	\$	1,000			1	\$	1,000							1 \$	1,000						
17		03/15/18	1	\$	1,000			1	\$	1,000							1 \$	1,000						
18		04/15/18	1	\$	750			1	\$	750					(1)	\$	(750)	- \$	-					
19	TRAVEL REIMB. OVERPMT	05/15/18	1	\$	250			1	\$	250	\$	(150)					1 \$	100						
20		06/15/18	1	\$	500			1	\$	500							1 \$	500						
21		06/28/18	1	\$	500			1	\$	500							1 \$	500						
21			21	\$	21,000	10	\$	11	\$	9,000	\$	(6,700)	(4)	(1)	\$	(2,000)	\$	(500)	(1)	\$	(750)	15	\$	11,050

Section II:

LFO Liquidated and Delinquent Accounts Reporting Worksheet

Fiscal Year Start Date: 7/1/2017
Fiscal Year End Date: 6/30/2018

Other Funds (OF)

of Accts \$ Value

Section II. Liquidated and Delinquent Accounts

Beginning Balance 7/1/2017
Additions:
Collections:
Accounts Closed:
Write-Offs:
Adjustments:
Reversals:
Ending Balance 6/30/2018

10	\$ 12,000
11	\$ 9,000
	\$ 6,700
4	
1	\$ 2,000
	\$ (500)
1	\$ 750
15	\$ 11,050

Unassigned Accounts/Doubtful Accounts

Total unassigned, non-exempt accounts:
Unassigned, non-exempt accounts with no payment in over 90 days:
Doubtful accounts:

Complete
last



LFO Reporting Scenarios

Section IIIa: Department of Revenue

- Report all liquidated and delinquent account activity associated with accounts assigned to a DOR unrestricted program code
 - Report the **number** and value of accounts for each category (***NEW***)
 - Report the **number** and value of collection fees paid by the debtor (***NEW***)
 - Report the **number** and value of collection fees paid by the state agency (***NEW***)

Section IIIa:

Sample Internal Document

SWARM																					
LIQUIDATED AND DELINQUENT ACCOUNT TRACKING																					
FY2018																					
OTHER FUND					SECTION III - DOR OAA				SECTION III - DOR OAA (CURRENT FISCAL YEAR ACTIVITY)												
ACCOUNT NUMBER	DESCRIPTION	DATE	COUNT	ORIGINAL ACCOUNT VALUE	BEGINNING BALANCE (ACCOUNTS)	BEGINNING BALANCE (VALUE)	FORWARD TO													ACCOUNTS OUTSTANDING (ACCOUNTS)	ACCOUNTS OUTSTANDING (VALUE)
							ADDITIONS (ACCOUNTS)	ADDITIONS (VALUE)	COLLECTIONS (VALUE)	ACCOUNTS SATISFIED	PCF (ACCOUNTS)	FORWARD TO PCF (VALUE)	RETURNED (ACCOUNTS)	RETURNED (VALUE)							
1	PAYROLL OVERPMT	07/01/16	1	\$ 3,500							-	\$ -			-	\$ -					
2		08/05/16	1	\$ 1,000							-	\$ -			-	\$ -					
3		08/05/16	1	\$ 1,500		1	\$ 1,500		\$ (1,500)	(1)	-	\$ -			-	\$ -					
4		09/12/16	1	\$ 1,500		1	\$ 1,500		\$ (1,500)	(1)	-	\$ -			-	\$ -					
5		09/12/16	1	\$ 1,500		1	\$ 1,500		\$ (1,000)	(1)	-	\$ -	-	\$ (500)	-	\$ -					
6		09/12/16	1	\$ 2,000								-	\$ -			-	\$ -				
7		09/12/16	1	\$ 250		1	\$ 250					-	\$ -	(1)	\$ (250)	-	\$ -				
8		12/21/16	1	\$ 250		1	\$ 250					-	\$ -	(1)	\$ (250)	-	\$ -				
9		12/21/16	1	\$ 250		1	\$ 250					-	\$ -	(1)	\$ (250)	-	\$ -				
10		12/21/16	1	\$ 250		1	\$ 250					-	\$ -	(1)	\$ (250)	-	\$ -				
11	TRAVEL REIMB. OVERPMT	07/02/17	1	\$ 1,000				1	\$ 1,000			-	\$ -			1	\$ 1,000				
12		07/02/17	1	\$ 1,000				1	\$ 1,000			-	\$ -			1	\$ 1,000				
13		10/15/17	1	\$ 1,000				1	\$ 1,000			-	\$ -			1	\$ 1,000				
14		12/30/17	1	\$ 1,000				1	\$ 1,000			-	\$ -			1	\$ 1,000				
15		01/15/18	1	\$ 1,000				1	\$ 1,000			-	\$ -			1	\$ 1,000				
16		02/15/18	1	\$ 1,000								-	\$ -			-	\$ -				
17		03/15/18	1	\$ 1,000					1	\$ 1,000			-	\$ -			1	\$ 1,000			
18		04/15/18	1	\$ 750								-	\$ -			-	\$ -				
19		05/15/18	1	\$ 250								-	\$ -			-	\$ -				
20		06/15/18	1	\$ 500								-	\$ -			-	\$ -				
21	06/28/18	1	\$ 500								-	\$ -			-	\$ -					
			21	\$ 21,000	7	\$ 5,500	6	\$ 6,000	\$ (4,000)	(3)	-	\$ -	(4)	\$ (1,500)	6	\$ 6,000					

Section IIIa:

LFO Liquidated and Delinquent Accounts Reporting Worksheet

Fiscal Year Start Date: 7/1/2017
Fiscal Year End Date: 6/30/2018

Other Funds (OF)

of Accts \$ Value

Section IIIa. Department of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	7/1/2017	7	\$	5,500
Additions:		6	\$	6,000
Collections:			\$	4,000
NEW Accounts Satisfied (paid in full):		3		
Forward to PCF:		-	\$	-
Returned to originating agency:		4	\$	1,500
Accounts Outstanding	6/30/2018	6	\$	6,000
Are the accounts outstanding balances in Section IIIa greater than 0?		Yes		Yes

DOR Collection Fees

NEW Collection fees paid by debtors:	1	\$	150
Collection fees paid by originating agency:	2	\$	450



LFO Reporting Scenarios

Section IIb: Private Collection Firm

- Report all liquidated and delinquent account activity associated with accounts assigned to a PCF
 - Report the **number** and value of accounts for each category (***NEW***)
 - Report the **number** and value of collection fees paid by the debtor (***NEW***)
 - Report the **number** and value of collection fees paid by the state agency (***NEW***)

Section IIIb:

Sample Internal Document

SWARM LIQUIDATED AND DELINQUENT ACCOUNT TRACKING FY2018 OTHER FUND						SECTION III - PCF		SECTION III - PCF (CURRENT FISCAL YEAR ACTIVITY)																
ACCOUNT NUMBER	DESCRIPTION	DATE	COUNT	ORIGINAL ACCOUNT VALUE		BEGINNING BALANCE (ACCOUNTS)	BEGINNING BALANCE (VALUE)	ADDITIONS (ACCOUNTS)	ADDITIONS (VALUE)	COLLECTIONS (VALUE)	ACCOUNTS SATISFIED	RETURNED TO DOR (ACCOUNTS)	RETURNED TO DOR (VALUE)	RETURNED TO AGY (ACCOUNTS)	RETURNED TO AGY (VALUE)	ACCOUNTS OUTSTANDING (ACCOUNTS)	ACCOUNTS OUTSTANDING (VALUE)							
1	PAYROLL OVERPMT	07/01/16	1	\$	3,500	1	\$	2,000									-	\$	-					
2		08/05/16	1	\$	1,000															-	\$	-		
3		08/05/16	1	\$	1,500															-	\$	-		
4		09/12/16	1	\$	1,500															-	\$	-		
5		09/12/16	1	\$	1,500															-	\$	-		
6		09/12/16	1	\$	2,000													(1)	\$	(2,000)	-	\$	-	
7		09/12/16	1	\$	250															-	\$	-		
8	12/21/16	1	\$	250							1	\$	250	\$	(50)				1	\$	200			
9	12/21/16	1	\$	250							1	\$	250						1	\$	250			
10	12/21/16	1	\$	250							1	\$	250						1	\$	250			
11	07/02/17	1	\$	1,000															-	\$	-			
12	07/02/17	1	\$	1,000															-	\$	-			
13	10/15/17	1	\$	1,000															-	\$	-			
14	12/30/17	1	\$	1,000															-	\$	-			
15	01/15/18	1	\$	1,000															-	\$	-			
16	02/15/18	1	\$	1,000															-	\$	-			
17	03/15/18	1	\$	1,000															-	\$	-			
18	04/15/18	1	\$	750															-	\$	-			
19	TRAVEL REIMB. OVERPMT	05/15/18	1	\$	250														-	\$	-			
20		06/15/18	1	\$	500														-	\$	-			
21		06/28/18	1	\$	500														-	\$	-			
				21	\$	21,000	1	\$	2,000	3	\$	750	\$	(50)	-	-	\$	-	(1)	\$	(2,000)	3	\$	700

Section IIIb:

LFO Liquidated and Delinquent Accounts Reporting Worksheet

Fiscal Year Start Date: 7/1/2017
Fiscal Year End Date: 6/30/2018

Other Funds (OF)

of Accts \$ Value

Section IIIb. Private Collection (ORS 293.231)

Beginning Balance 7/1/2017

Additions:

Collections:

Accounts Satisfied (paid in full):

Return to DOR:

Returned to originating agency:

Accounts Outstanding 6/30/2018

NEW



NEW



1	\$	2,000
3	\$	750
	\$	50
-		
-	\$	-
1	\$	2,000
3	\$	700

Are the accounts outstanding balances in Section IIIb greater than 0?

Yes Yes

Are the outstanding balances in Section IIIa and Section IIIb less than/equal to Section II?

Yes Yes

Are the collection amounts in Section IIIa and Section IIIb less than/equal to Section II?

Yes

PCF Collection Fees

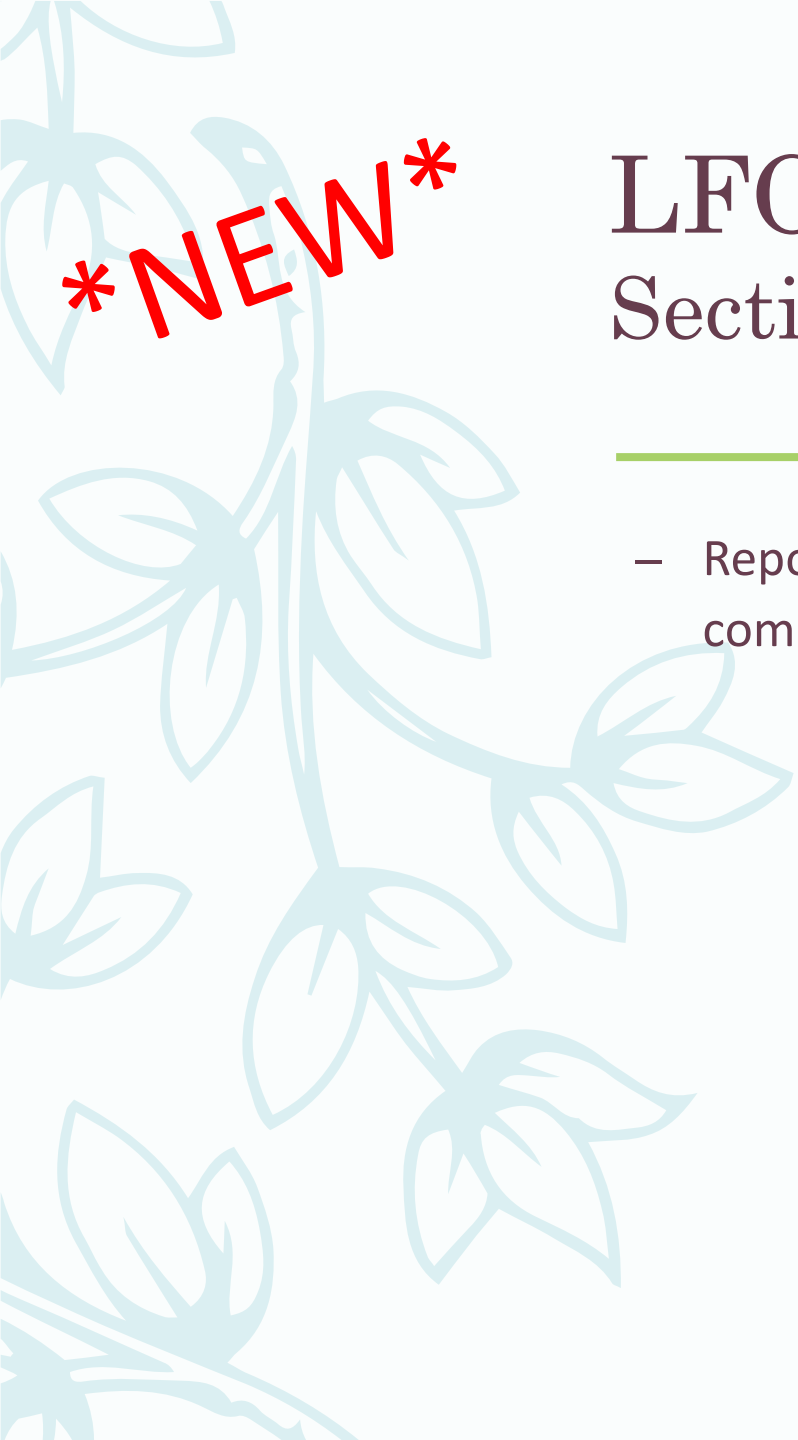
Collection fees paid by debtors:

Collection fees paid by originating agency:

1	\$	13
-	\$	-

NEW





NEW

LFO Reporting Scenarios

Section IIIc: Accepted Offers of Compromise

- Report all liquidated and delinquent account activity associated with compromised accounts **paid in full** during the reporting fiscal year

Section IIc:

Sample Internal Document

SWARM LIQUIDATED AND DELINQUENT ACCOUNT TRACKING FY2018																		
OTHER FUND					SECTION II			SECTION II (CURRENT FISCAL YEAR ACTIVITY)										
ACCOUNT				ORIGINAL	BEGINNING	BEGINNING								ENDING				
NUMBER	DESCRIPTION	DATE	COUNT	ACCOUNT VALUE	(ACCOUNTS)	BALANCE (VALUE)		ADDITIONS	ADDITIONS	COLLECTIONS	ACCOUNTS	WRITE-OFFS	WRITE-OFFS	ADJUSTMENTS	REVERSALS	REVERSAL	BALANCE	ENDING
								(ACCOUNTS)	(VALUE)	(VALUE)	CLOSED	(ACCOUNTS)	(VALUE)	(VALUE)	(ACCOUNTS)	(VALUE)	(ACCOUNT)	BALANCE (VALUE)
1	PAYROLL OVERPMT	07/01/16	1	\$ 3,500	1	\$ 3,500				\$ (1,500)							1	\$ 2,000
2		08/05/16	1	\$ 1,000	1	\$ 1,000				\$ (1,000)	(1)						-	\$ -
3		08/05/16	1	\$ 1,500	1	\$ 1,500				\$ (1,500)	(1)						-	\$ -
4		09/12/16	1	\$ 1,500	1	\$ 1,500				\$ (1,500)	(1)						-	\$ -
5		09/12/16	1	\$ 1,500	1	\$ 1,500				\$ (1,000)	(1)			\$ (500)			-	\$ -
6		09/12/16	1	\$ 2,000	1	\$ 2,000						(1)	\$ (2,000)				-	\$ -
7		09/12/16	1	\$ 250	1	\$ 250											1	\$ 250
8		12/21/16	1	\$ 250	1	\$ 250				\$ (50)							1	\$ 200
9		12/21/16	1	\$ 250	1	\$ 250											1	\$ 250
10		12/21/16	1	\$ 250	1	\$ 250											1	\$ 250
11		07/02/17	1	\$ 1,000				1	\$ 1,000								1	\$ 1,000
12		07/02/17	1	\$ 1,000				1	\$ 1,000								1	\$ 1,000
13		10/15/17	1	\$ 1,000				1	\$ 1,000								1	\$ 1,000
14		12/30/17	1	\$ 1,000				1	\$ 1,000								1	\$ 1,000
15		01/15/18	1	\$ 1,000				1	\$ 1,000								1	\$ 1,000
16		02/15/18	1	\$ 1,000				1	\$ 1,000								1	\$ 1,000
17		03/15/18	1	\$ 1,000				1	\$ 1,000								1	\$ 1,000
18		04/15/18	1	\$ 750				1	\$ 750						(1)	\$ (750)	-	\$ -
19	TRAVEL REIMB. OVERPMT	05/15/18	1	\$ 250				1	\$ 250	\$ (150)							1	\$ 100
20		06/15/18	1	\$ 500				1	\$ 500								1	\$ 500
21		06/28/18	1	\$ 500				1	\$ 500								1	\$ 500
21			21	\$ 21,000	10	\$ 12,000		11	\$ 9,000	\$ (6,700)	(4)	(1)	\$ (2,000)	\$ (500)	(1)	\$ (750)	15	\$ 11,050

Acct #5 was compromised and paid in full during FY 2018

Section IIIc:

LFO Liquidated and Delinquent Accounts Reporting Worksheet

Fiscal Year Start Date: 7/1/2017
Fiscal Year End Date: 6/30/2018

Other Funds (OF)

of Accts \$ Value

Section IIIc. Accepted Offers of Compromise for the Settlement of Debts

Original debt:

Penalties and interest:

Collection fees:

Other fees/charges/adjustments/prior payments:

Total debt:

Net settlement received:

Variance:

1	\$	1,500
	\$	-
	\$	-
	\$	-
1	\$	1,500
	\$	1,000
1	\$	500

NEW



NEW

LFO Reporting Overview

Collections on Accounts Due to Offset

- Report the total number and value of all fiscal year liquidated and delinquent account collections received via offset
 - Federal Treasury Offset Program
 - *Department of Justice, Department of Revenue, Oregon Employment Department*
 - *Department of Human Services, Oregon Health Authority*
 - State of Oregon Vendor Offset Program
 - *Department of Revenue (fiscal year 2018 tax debts only)*
 - *Intra-agency vendor offsets*
 - State of Oregon Tax Offset Program
 - *Restricted collections (Section II), Unrestricted collections (Section IIIa)*

NEW

LFO Reporting Overview

Collections on Accounts Due to Offset

- What portion of the Section II collections value was affiliated with:
 - Federal Treasury offset
 - State vendor offset
 - State tax offset (restricted collections)
- What portion of the Section IIIa collections value was affiliated with:
 - State tax offset (unrestricted collections)

Collections on Accounts Due to Offset

Sample Internal Document

SWARM																		
LIQUIDATED AND DELINQUENT ACCOUNT TRACKING																		
FY2018																		
OTHER FUND					SECTION II				SECTION II (CURRENT FISCAL YEAR ACTIVITY)									
ACCOUNT				ORIGINAL	BEGINNING	BEGINNING											ENDING	
NUMBER	DESCRIPTION	DATE	COUNT	ACCOUNT VALUE	(ACCOUNTS)	BALANCE (VALUE)			ADDITIONS	ADDITIONS	COLLECTIONS	ACCOUNTS	WRITE-OFFS	WRITE-OFFS	ADJUSTMENTS	REVERSALS	REVERSAL	ENDING
									(ACCOUNTS)	(VALUE)	(VALUE)	CLOSED	(ACCOUNTS)	(VALUE)	(VALUE)	(ACCOUNTS)	(VALUE)	BALANCE (ACCOUNT)
1	PAYROLL OVERPMT	07/01/16	1	\$ 3,500	1	\$ 3,500					\$ (1,500)							1
2		08/05/16	1	\$ 1,000	1	\$ 1,000					\$ (1,000)	(1)						-
3		08/05/16	1	\$ 1,500	1	\$ 1,500					\$ (1,500)	(1)						-
4		09/12/16	1	\$ 1,500	1	\$ 1,500					\$ (1,500)	(1)						-
5		09/12/16	1	\$ 1,500	1	\$ 1,500					\$ (1,000)	(1)			\$ (500)			-
6		09/12/16	1	\$ 2,000	1	\$ 2,000							(1)	\$ (2,000)				-
7		09/12/16	1	\$ 250	1	\$ 250												1
8		12/21/16	1	\$ 250	1	\$ 250					\$ (50)							1
9		12/21/16	1	\$ 250	1	\$ 250												1
10		12/21/16	1	\$ 250	1	\$ 250												1
11		07/02/17	1	\$ 1,000					1	\$ 1,000								1
12		07/02/17	1	\$ 1,000					1	\$ 1,000								1
13		10/15/17	1	\$ 1,000					1	\$ 1,000								1
14		12/30/17	1	\$ 1,000					1	\$ 1,000								1
15		01/15/18	1	\$ 1,000					1	\$ 1,000								1
16		02/15/18	1	\$ 1,000					1	\$ 1,000								1
17		03/15/18	1	\$ 1,000					1	\$ 1,000								1
18		04/15/18	1	\$ 750					1	\$ 750						(1)	\$ (750)	-
19	TRAVEL REIMB. OVERPMT	05/15/18	1	\$ 250					1	\$ 250	\$ (150)							1
20		06/15/18	1	\$ 500					1	\$ 500								1
21		06/28/18	1	\$ 500					1	\$ 500								1
21				\$ 21,000	10	\$ 12,000			11	\$ 9,000	\$ (6,700)	(4)	(1)	\$ (2,000)	\$ (500)	(1)	\$ (750)	15
																		\$ 11,050

Acct #2 was assigned to a DOR-OAA restricted program and collected; no other offsets were received

Collections on Accounts Due to Offset

LFO Liquidated and Delinquent Accounts Reporting Worksheet

Fiscal Year Start Date:

7/1/2017

Fiscal Year End Date:

6/30/2018

Other Funds (OF)

of Accts

\$ Value

Collections on Accounts Due to Offset

Federal Treasury Offset Program

State of Oregon Vendor Offset Program

State of Oregon Tax Offset Program

NEW



-

\$

-

-

\$

-

1

\$

1,000

Are the collection amounts due to offset less than equal to Section II?

Yes



LFO Reporting Scenarios

Section IV: Accounts Due from Current/Former Employees

- Report the total number and value of liquidated and delinquent 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 (e.g. wage overpayment)

Section IV:

Sample Internal Document

SWARM																			
LIQUIDATED AND DELINQUENT ACCOUNT TRACKING																			
FY2018																			
OTHER FUND					SECTION II			SECTION II (CURRENT FISCAL YEAR ACTIVITY)											
ACCOUNT				ORIGINAL	BEGINNING	BEGINNING										ENDING			
NUMBER	DESCRIPTION	DATE	COUNT	ACCOUNT VALUE	(ACCOUNTS)	BALANCE (VALUE)										BALANCE	ENDING		
																(ACCOUNT)	BALANCE (VALUE)		
1	PAYROLL OVERPMT	07/01/16	1	\$ 3,500	1	\$ 3,500			\$ (1,500)							1	\$ 2,000		
2		08/05/16	1	\$ 1,000	1	\$ 1,000			\$ (1,000)	(1)						-	\$ -		
3		08/05/16	1	\$ 1,500	1	\$ 1,500			\$ (1,500)	(1)						-	\$ -		
4		09/12/16	1	\$ 1,500	1	\$ 1,500			\$ (1,500)	(1)						-	\$ -		
5		09/12/16	1	\$ 1,500	1	\$ 1,500			\$ (1,000)	(1)			\$ (500)			-	\$ -		
6		09/12/16	1	\$ 2,000	1	\$ 2,000					(1)	\$ (2,000)				-	\$ -		
7		09/12/16	1	\$ 250	1	\$ 250										1	\$ 250		
8		12/21/16	1	\$ 250	1	\$ 250			\$ (50)							1	\$ 200		
9		12/21/16	1	\$ 250	1	\$ 250										1	\$ 250		
10		12/21/16	1	\$ 250	1	\$ 250										1	\$ 250		
11		07/02/17	1	\$ 1,000					1	\$ 1,000						1	\$ 1,000		
12		07/02/17	1	\$ 1,000					1	\$ 1,000						1	\$ 1,000		
13		10/15/17	1	\$ 1,000					1	\$ 1,000						1	\$ 1,000		
14		12/30/17	1	\$ 1,000					1	\$ 1,000						1	\$ 1,000		
15		01/15/18	1	\$ 1,000					1	\$ 1,000						1	\$ 1,000		
16		02/15/18	1	\$ 1,000					1	\$ 1,000						1	\$ 1,000		
17		03/15/18	1	\$ 1,000					1	\$ 1,000						1	\$ 1,000		
18		04/15/18	1	\$ 750					1	\$ 750					(1)	\$ (750)	-	\$ -	
19	TRAVEL REIMB. OVERPMT	05/15/18	1	\$ 250					1	\$ 250	\$ (150)					1	\$ 100		
20		06/15/18	1	\$ 500					1	\$ 500						1	\$ 500		
21		06/28/18	1	\$ 500					1	\$ 500						1	\$ 500		
			21	\$ 21,000	10	\$ 12,000			11	\$ 9,000	\$ (6,700)	(4)	(1)	\$ (2,000)	\$ (500)	(1)	\$ (750)	15	\$ 11,050

Acct #1 is due from a former employee
Acct #19 is due from a current employee

Section IV:

LFO Liquidated and Delinquent Accounts Reporting Worksheet

Fiscal Year Start Date: 7/1/2017
Fiscal Year End Date: 6/30/2018

Other Funds (OF)

# of Accts	\$ Value
------------	----------

Section IV. Accounts due from Current and Former Employees

Delinquent Amount Due:

2	\$ 2,100
---	----------

If assigned, enter applicable accounts and amounts in Section III.

If exempt, enter applicable accounts and amounts in Section V.



LFO Reporting Scenarios

Section V: Exempt Accounts

- Report the total number and value of liquidated and delinquent accounts, reported in the Section II ending balance, that were not assigned as of June 30 and qualify for a statutory or administrative exemption
- Do not include accounts assigned in Section IIIa or Section IIIb

Section V:

Sample Internal Document

SWARM LIQUIDATED AND DELINQUENT ACCOUNT TRACKING FY2018																			
OTHER FUND					SECTION II				SECTION II (CURRENT FISCAL YEAR ACTIVITY)										
ACCOUNT NUMBER	DESCRIPTION	DATE	COUNT	ORIGINAL ACCOUNT VALUE	BEGINNING BALANCE (ACCOUNTS)	BEGINNING BALANCE (VALUE)			ADDITIONS (ACCOUNTS)	ADDITIONS (VALUE)	COLLECTIONS (VALUE)	ACCOUNTS CLOSED	WRITE-OFFS (ACCOUNTS)	WRITE-OFFS (VALUE)	ADJUSTMENTS (VALUE)	REVERSALS (ACCOUNTS)	REVERSAL (VALUE)	ENDING BALANCE (ACCOUNT)	ENDING BALANCE (VALUE)
1	PAYROLL OVERPMT	07/01/16	1	\$ 3,500	1	\$ 3,500					\$ (1,500)							1	\$ 2,000
2		08/05/16	1	\$ 1,000	1	\$ 1,000					\$ (1,000)	(1)						-	\$ -
3		08/05/16	1	\$ 1,500	1	\$ 1,500					\$ (1,500)	(1)						-	\$ -
4		09/12/16	1	\$ 1,500	1	\$ 1,500					\$ (1,500)	(1)						-	\$ -
5		09/12/16	1	\$ 1,500	1	\$ 1,500					\$ (1,000)	(1)			\$ (500)			-	\$ -
6		09/12/16	1	\$ 2,000	1	\$ 2,000							(1)	\$ (2,000)				-	\$ -
7		09/12/16	1	\$ 250	1	\$ 250												1	\$ 250
8		12/21/16	1	\$ 250	1	\$ 250					\$ (50)							1	\$ 200
9		12/21/16	1	\$ 250	1	\$ 250												1	\$ 250
10		12/21/16	1	\$ 250	1	\$ 250												1	\$ 250
11		07/02/17	1	\$ 1,000					1	\$ 1,000								1	\$ 1,000
12		07/02/17	1	\$ 1,000					1	\$ 1,000								1	\$ 1,000
13		10/15/17	1	\$ 1,000					1	\$ 1,000								1	\$ 1,000
14		12/30/17	1	\$ 1,000					1	\$ 1,000								1	\$ 1,000
15		01/15/18	1	\$ 1,000					1	\$ 1,000								1	\$ 1,000
16		02/15/18	1	\$ 1,000					1	\$ 1,000								1	\$ 1,000
17		03/15/18	1	\$ 1,000					1	\$ 1,000								1	\$ 1,000
18		04/15/18	1	\$ 750					1	\$ 750						(1)	\$ (750)	-	\$ -
19	TRAVEL REIMB. OVERPMT	05/15/18	1	\$ 250					1	\$ 250	\$ (150)							1	\$ 100
20		06/15/18	1	\$ 500					1	\$ 500								1	\$ 500
21		06/28/18	1	\$ 500					1	\$ 500								1	\$ 500
				21	\$ 21,000	10	\$ 12,000		11	\$ 9,000	\$ (6,700)	(4)	(1)	\$ (2,000)	\$ (500)	(1)	\$ (750)	15	\$ 11,050

Acct #7 is exempt from assignment because of a pending bankruptcy case

Section V:

LFO Liquidated and Delinquent Accounts Reporting Worksheet

Fiscal Year Start Date: 7/1/2017
Fiscal Year End Date: 6/30/2018

Other Funds (OF)

of Accts \$ Value

Section V. Accounts Exempt from PCF Assignment

Statutorily Prohibited or Exempt

Prohibited by Law - ORS 293.231(5)

Exempt under ORS 293.231

Consensual security interest
Court ordered judgment
Litigation, bankruptcy, mediation, etc.
Student loan of a student attending school
State agency receivables
Federal or local government receivables
Hospitalized debtor
Imprisoned debtor
Account less than \$100
Loss of federal funds or federal program funds
Owed by a closed estate
Suspension of collection under ORS 305.155

Administratively Exempt

Debtor hardship
Non-consensual lien
Secured by bond
Payment on multiple accounts within 1 year
ORS Chs. 825 or 826 related to a motor carrier
Wage garnishment or order prevents
Spousal or child support
Not income-producing and no assets
DAS Petition Approved Exemptions - ORS 293.233

Total exemptions for current fiscal year

--	--

1	\$ 250

1	\$ 250

NEW

Enter # and \$

NEW

LFO Reporting Scenarios

Unassigned/Doubtful Accounts

- Once all sections of the *reporting worksheet* are complete return to Section II and evaluate the unassigned and doubtful account balances
 - Total unassigned, non-exempt accounts automatically calculates in row 20
 - *Section II less Section IIIa less Section IIIb less Section V*
 - Of the unassigned, non-exempt accounts referenced in row 20, how many have not had a payment in over 90 days?
 - *Enter the number and value of accounts in row 21*
 - Of the total liquidated and delinquent account balance (Section II ending balance) how many accounts are doubtful to **ever** be collected?
 - *Enter the number and value of accounts in row 22*

Unassigned Accounts/Doubtful Accounts:

1	LFO Liquidated and Delinquent Accounts		
2	Reporting Worksheet		
3			
4	Fiscal Year Start Date:	7/1/2017	
5	Fiscal Year End Date:	6/30/2018	
9	<u>Section II. Liquidated and Delinquent Accounts</u>		
10	Beginning Balance	7/1/2017	
11	Additions:		
12	Collections:		
13	Accounts Closed:		
14	Write-Offs:		
15	Adjustments:		
16	Reversals:		
17	Ending Balance	6/30/2018	
19	<u>Unassigned Accounts/Doubtful Accounts</u>		
20	Total unassigned, non-exempt accounts:		
21	Unassigned, non-exempt accounts with no payment in over 90 days:		
22	Doubtful accounts:		
26			
27	<u>Section IIIa. Department of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</u>		
34	Accounts Outstanding	6/30/2018	
40			
41	<u>Section IIIb. Private Collection (ORS 293.231)</u>		
48	Accounts Outstanding	6/30/2018	
78	<u>Section V. Accounts Exempt from PCF Assignment</u>		
105	Total exemptions for current fiscal year		

Other Funds (OF)	
# of Accts	\$ Value
10	\$ 12,000
11	\$ 9,000
	\$ 6,700
4	
1	\$ 2,000
	\$ (500)
1	\$ 750
15	\$ 11,050
5	\$ 4,100
6	\$ 6,000
3	\$ 700
1	\$ 250

NEW



Auto-calculates



Unassigned, Non-exempt Accounts:

Sample Internal Document

SWARM LIQUIDATED AND DELINQUENT ACCOUNT TRACKING FY2018														
OTHER FUND					SECTION II (CURRENT FISCAL YEAR ACTIVITY)		SECTION III - DOR OAA (CURRENT FISCAL YEAR ACTIVITY)		SECTION III - PCF (CURRENT FISCAL YEAR ACTIVITY)		SECTION V - ASSIGNMENT EXEMPTIONS			
ACCOUNT NUMBER	DESCRIPTION	DATE	COUNT	ORIGINAL ACCOUNT VALUE	ENDING BALANCE (ACCOUNT)	ENDING BALANCE (VALUE)	ACCOUNTS OUTSTANDING (ACCOUNTS)	ACCOUNTS OUTSTANDING (VALUE)	ACCOUNTS OUTSTANDING (ACCOUNTS)	ACCOUNTS OUTSTANDING (VALUE)	CATEGORY NUMBER	CATEGORY DESCRIPTION	# OF ACCOUNTS	VALUE
1	PAYROLL OVERPMT	07/01/16	1	\$ 3,500	1	\$ 2,000	-	\$ -	-	\$ -				\$ -
2		08/05/16	1	\$ 1,000	-	\$ -	-	\$ -	-	\$ -				\$ -
3		08/05/16	1	\$ 1,500	-	\$ -	-	\$ -	-	\$ -				\$ -
4		09/12/16	1	\$ 1,500	-	\$ -	-	\$ -	-	\$ -				\$ -
5		09/12/16	1	\$ 1,500	-	\$ -	-	\$ -	-	\$ -				\$ -
6		09/12/16	1	\$ 2,000	-	\$ -	-	\$ -	-	\$ -				\$ -
7		09/12/16	1	\$ 250	1	\$ 250	-	\$ -	-	\$ -		Bankruptcy	1	\$ 250
8		12/21/16	1	\$ 250	1	\$ 200	-	\$ -	1	\$ 200				\$ -
9		12/21/16	1	\$ 250	1	\$ 250	-	\$ -	1	\$ 250				\$ -
10		12/21/16	1	\$ 250	1	\$ 250	-	\$ -	1	\$ 250				\$ -
11		07/02/17	1	\$ 1,000	1	\$ 1,000	1	\$ 1,000	-	\$ -				\$ -
12		07/02/17	1	\$ 1,000	1	\$ 1,000	1	\$ 1,000	-	\$ -				\$ -
13		10/15/17	1	\$ 1,000	1	\$ 1,000	1	\$ 1,000	-	\$ -				\$ -
14		12/30/17	1	\$ 1,000	1	\$ 1,000	1	\$ 1,000	-	\$ -				\$ -
15		01/15/18	1	\$ 1,000	1	\$ 1,000	1	\$ 1,000	-	\$ -				\$ -
16		02/15/18	1	\$ 1,000	1	\$ 1,000	-	\$ -	-	\$ -				\$ -
17		03/15/18	1	\$ 1,000	1	\$ 1,000	1	\$ 1,000	-	\$ -				\$ -
18		04/15/18	1	\$ 750	-	\$ -	-	\$ -	-	\$ -				\$ -
19	TRAVEL REIMB. OVERPMT	05/15/18	1	\$ 250	1	\$ 100	-	\$ -	-	\$ -				\$ -
20		06/15/18	1	\$ 500	1	\$ 500	-	\$ -	-	\$ -				\$ -
21		06/28/18	1	\$ 500	1	\$ 500	-	\$ -	-	\$ -				\$ -
21 \$ 21,000					15	\$ 11,050	6	\$ 6,000	3	\$ 700	TOTAL ALL EXEMPTIONS			
													1	\$ 250

Acct #16 is unassigned, non-exempt and has not had a payment in 90 days

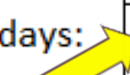
Unassigned Accounts/Doubtful Accounts:

1	LFO Liquidated and Delinquent Accounts							
2	Reporting Worksheet							
3			<table border="1"> <tr> <th colspan="2">Other Funds (OF)</th> </tr> <tr> <th># of Accts</th> <th>\$ Value</th> </tr> </table>		Other Funds (OF)		# of Accts	\$ Value
Other Funds (OF)								
# of Accts	\$ Value							
4	Fiscal Year Start Date:	7/1/2017						
5	Fiscal Year End Date:	6/30/2018						
9	<u>Section II. Liquidated and Delinquent Accounts</u>							
10	Beginning Balance	7/1/2017	10	\$ 12,000				
11	Additions:		11	\$ 9,000				
12	Collections:			\$ 6,700				
13	Accounts Closed:		4					
14	Write-Offs:		1	\$ 2,000				
15	Adjustments:			\$ (500)				
16	Reversals:		1	\$ 750				
17	Ending Balance	6/30/2018	15	\$ 11,050				
19	<u>Unassigned Accounts/Doubtful Accounts</u>							
20	Total unassigned, non-exempt accounts:		5	\$ 4,100				
21	Unassigned, non-exempt accounts with no payment in over 90 days:		1	\$ 1,000				
22	Doubtful accounts:							

NEW



Enter # and \$



Doubtful Accounts:

Sample Internal Document

SWARM LIQUIDATED AND DELINQUENT ACCOUNT TRACKING FY2018															
OTHER FUND					SECTION II (CURRENT FISCAL YEAR ACTIVITY)		SECTION III - DOR OAA (CURRENT FISCAL YEAR ACTIVITY)		SECTION III - PCF (CURRENT FISCAL YEAR ACTIVITY)		SECTION V -ASSIGNMENT EXEMPTIONS				COMMENTS
					ENDING BALANCE (ACCOUNT)	ENDING BALANCE (VALUE)	ACCOUNTS OUTSTANDING (ACCOUNTS)	ACCOUNTS OUTSTANDING (VALUE)	ACCOUNTS OUTSTANDING (ACCOUNTS)	ACCOUNTS OUTSTANDING (VALUE)	CATEGORY NUMBER	CATEGORY DESCRIPTION	# OF ACCOUNTS	VALUE	
ACCOUNT NUMBER	DESCRIPTION	DATE	COUNT	ORIGINAL ACCOUNT VALUE											
1	PAYROLL OVERPMT	07/01/16	1	\$ 3,500	1	\$ 2,000	-	\$ -	-	\$ -				\$ -	
2		08/05/16	1	\$ 1,000	-	\$ -	-	\$ -	-	\$ -				\$ -	
3		08/05/16	1	\$ 1,500	-	\$ -	-	\$ -	-	\$ -				\$ -	
4		09/12/16	1	\$ 1,500	-	\$ -	-	\$ -	-	\$ -				\$ -	
5		09/12/16	1	\$ 1,500	-	\$ -	-	\$ -	-	\$ -				\$ -	
6		09/12/16	1	\$ 2,000	-	\$ -	-	\$ -	-	\$ -				\$ -	
7		09/12/16	1	\$ 250	1	\$ 250	-	\$ -	-	\$ -		Bankruptcy	1	\$ 250	Doubtful
8		12/21/16	1	\$ 250	1	\$ 200	-	\$ -	-	1	\$ 200			\$ -	
9		12/21/16	1	\$ 250	1	\$ 250	-	\$ -	-	1	\$ 250			\$ -	Doubtful
10		12/21/16	1	\$ 250	1	\$ 250	-	\$ -	-	1	\$ 250			\$ -	Doubtful
11		07/02/17	1	\$ 1,000	1	\$ 1,000	1	\$ 1,000	-	\$ -				\$ -	Doubtful
12		07/02/17	1	\$ 1,000	1	\$ 1,000	1	\$ 1,000	-	\$ -				\$ -	Doubtful
13		10/15/17	1	\$ 1,000	1	\$ 1,000	1	\$ 1,000	-	\$ -				\$ -	Doubtful
14		12/30/17	1	\$ 1,000	1	\$ 1,000	1	\$ 1,000	-	\$ -				\$ -	Doubtful
15		01/15/18	1	\$ 1,000	1	\$ 1,000	1	\$ 1,000	-	\$ -				\$ -	Doubtful
16		02/15/18	1	\$ 1,000	1	\$ 1,000	-	\$ -	-	\$ -				\$ -	
17		03/15/18	1	\$ 1,000	1	\$ 1,000	1	\$ 1,000	-	\$ -				\$ -	Doubtful
18		04/15/18	1	\$ 750	-	\$ -	-	\$ -	-	\$ -				\$ -	
19	TRAVEL REIMB. OVERPMT	05/15/18	1	\$ 250	1	\$ 100	-	\$ -	-	\$ -				\$ -	
20		06/15/18	1	\$ 500	1	\$ 500	-	\$ -	-	\$ -				\$ -	
21		06/28/18	1	\$ 500	1	\$ 500	-	\$ -	-	\$ -				\$ -	
21				\$ 21,000	15	\$ 11,050	6	\$ 6,000	3	\$ 700	TOTAL ALL EXEMPTIONS		1	\$ 250	

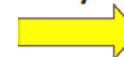
Unassigned Accounts/Doubtful Accounts:

1	LFO Liquidated and Delinquent Accounts			
2	Reporting Worksheet			
3			Other Funds (OF)	
4	Fiscal Year Start Date:	7/1/2017		
5	Fiscal Year End Date:	6/30/2018		
6				
9	<u>Section II. Liquidated and Delinquent Accounts</u>			
10	Beginning Balance	7/1/2017	10	\$ 12,000
11	Additions:		11	\$ 9,000
12	Collections:			\$ 6,700
13	Accounts Closed:		4	
14	Write-Offs:		1	\$ 2,000
15	Adjustments:			\$ (500)
16	Reversals:		1	\$ 750
17	Ending Balance	6/30/2018	15	\$ 11,050
18				
19	<u>Unassigned Accounts/Doubtful Accounts</u>			
20	Total unassigned, non-exempt accounts:		5	\$ 4,100
21	Unassigned, non-exempt accounts with no payment in over 90 days:		1	\$ 1,000
22	Doubtful accounts:		9	\$ 6,750

NEW



Enter # and \$





LFO Reporting Overview

Note

- Report additional information to LFO:
 - **Required** information
 - *State agencies exempt from the 90-day assignment provisions referenced in ORS 293.231, should include the following verbiage in this area of the report:*
 - “Agency is exempt from the 90-day assignment provisions referenced in ORS 293.231 as per ORS [enter applicable statute]”
 - *A brief description of significant reporting changes from previous years*
 - **Recommended** information
 - *Nature of accounts reported*

Completed reporting worksheet:

LFO Liquidated and Delinquent Accounts Reporting Worksheet		
Fiscal Year Start Date:	7/1/2017	
Fiscal Year End Date:	6/30/2018	
Section II. Liquidated and Delinquent Accounts		
Beginning Balance	7/1/2017	
Additions:		
Collections:		
Accounts Closed:		
Write-Offs:		
Adjustments:		
Reversals:		
Ending Balance	6/30/2018	
Unassigned Accounts/Doubtful Accounts		
Total unassigned, non-exempt accounts:		
Unassigned, non-exempt accounts with no payment in over 90 days:		
Doubtful accounts:		
Section IIIa. Department of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	7/1/2017	
Additions:		
Collections:		
Accounts Satisfied (paid in full):		
Forward to PCF:		
Returned to originating agency:		
Accounts Outstanding	6/30/2018	
DOR Collection Fees		
Collection fees paid by debtors:		
Collection fees paid by originating agency:		
Section IIIb. Private Collection (ORS 293.231)		
Beginning Balance	7/1/2017	
Additions:		
Collections:		
Accounts Satisfied (paid in full):		
Return to DOR:		
Returned to originating agency:		
Accounts Outstanding	6/30/2018	
PCF Collection Fees		
Collection fees paid by debtors:		
Collection fees paid by originating agency:		
Section IIIc. Accepted Offers of Compromise for the Settlement of Debts		
Original debt:		
Penalties and interest:		
Collection fees:		
Other fees/charges/adjustments/prior payments:		
Total debt:		
Net settlement received:		
Variance:		
Collections on Accounts Due to Offset		
Federal Treasury Offset Program		
State of Oregon Vendor Offset Program		
State of Oregon Tax Offset Program		
Section IV. Accounts due from Current and Former Employees		
Delinquent Amount Due:		
Section V. Accounts Exempt from PCF Assignment		
Total exemptions for current fiscal year		

Other Funds (OF)

of Accts \$ Value

10	\$ 12,000
11	\$ 9,000
	\$ 6,700
4	
1	\$ 2,000
	\$ (500)
1	\$ 750
15	\$ 11,050

5	\$ 4,100
1	\$ 1,000
9	\$ 6,750

7	\$ 5,500
6	\$ 6,000
	\$ 4,000
3	
-	\$ -
4	\$ 1,500
6	\$ 6,000

1	\$ 150
2	\$ 450

1	\$ 2,000
3	\$ 750
	\$ 50
-	
-	\$ -
1	\$ 2,000
3	\$ 700

1	\$ 13
-	\$ -

1	\$ 1,500
	\$ -
	\$ -
	\$ -
1	\$ 1,500
	\$ 1,000
1	\$ 500

-	\$ -
-	\$ -
1	\$ 1,000

2	\$ 2,100
---	----------

1	\$ 250
---	--------

- Verify ending balances by section reconcile to internal agency records
- Use the *reporting worksheet* as the source document for entering data into the LFO *Delinquent Account Reporting System*

LFO Website Entry Instructions

Entering data from the *reporting
worksheet* into the LFO website

LFO Website Entry Instructions

Log on

- Log on to the LFO *Delinquent Account Reporting System*

[Log On]

Delinquent Account Reporting System | LFO

Home Previous Reports

Log On please - Fiscal Year 2016

Please select your agency and enter your password.

Account Information

Agency
Please select an agency ▼ ①

Password
②

Log On ③

[Request Password](#)

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LFO Website Entry Instructions

Section I: System Entry

- If the state agency had a zero ending balance in the prior year **and** did not have any liquidated and delinquent account activity during the fiscal year:
 - Click the **Nothing to Report** button
 - **Confirm** submission of the report
 - Print the **Reporting Receipt**
 - Log off

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

← ①

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Finished Reporting? [X]

⚠ Are you sure the agency has nothing to report for the fiscal year?

② →

Delinquent Account Reporting System | LFO

[Home](#) | [Previous Reports](#)

Reporting Receipt

Thank you. Your report for fiscal year 2016 has been received as of 9/1/2016 9:51:57 AM

[Log Off](#) ← ③

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LFO Website Entry Instructions

Section I: System Entry

- If the state agency had an ending balance greater than zero in the prior year **or** had liquidated and delinquent account activity during the fiscal year:
 - Select **Fund Type** from the drop down menu
 - Click the **Create Fund Report** link
 - *Only create a fund report if the agency had liquidated and delinquent accounts to report in the respective fund type (e.g. no FF accounts, no FF fund report)*

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

Delinquent Account Reporting System | LFO

[Home](#)

Section I

System Entry - *Fiscal Year 20XX*

Agency Name: Alfalfa Seed Commission, Oregon


Please select a Fund 



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①

Please select a Fund 

Please select a Fund


GF General Funds

FF Federal Funds

OF Other Funds

LF Lottery Funds

Other Funds - Pass Throughs



②

Welcome **Justice Department!** [[Log Off](#)]

Delinquent Account Reporting System | LFO

[Home](#)

System Entry - *Fiscal Year 20XX*

Agency Name: Justice Department

OF Other Funds  [Create Fund Report](#)



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③

LFO Website Entry Instructions

Section II: Create Fund Report

Section II (Refer to instructions for section II)

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

Liquidated and Delinquent Accounts	[A] Number Of Accounts	[B] Dollar Value(\$)
Beginning Balance 07/01/2017	<input type="text" value="0"/>	<input type="text" value="0"/>
Additions:	<input type="text" value="0"/>	<input type="text" value="0"/>
Collections:	<input type="text" value=""/>	<input type="text" value="(0)"/>
Accounts Closed:	<input type="text" value="(0)"/>	<input type="text" value=""/>
Write-Off's:	<input type="text" value="(0)"/>	<input type="text" value="(0)"/>
Adjustments:	<input type="text" value=""/>	<input type="text" value="0"/>
Reversals:	<input type="text" value="(0)"/>	<input type="text" value="(0)"/>
Ending Balance 6/30/2018	<input type="text" value="0"/>	<input type="text" value="0"/>
Unassigned Accounts/Doubtful Accounts	[A] Number Of Accounts	[B] Dollar Value(\$)
Total Unassigned, Non-exempt Accounts	<input type="text" value="0"/>	<input type="text" value="0"/>
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	<input type="text" value="0"/>	<input type="text" value="0"/>
Doubtful Accounts	<input type="text" value="0"/>	<input type="text" value="0"/>

NEW



LFO Website Entry Instructions

Section IIIa: Department of Revenue

Section III a. *(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	0	0
Addition:	0	0
Collections:		(0)
Accounts Satisfied	(0)	
Forward to PCF	(0)	(0)
Returned to Originating Agency	(0)	(0)
Accounts Outstanding	0	0
DOR Collection Fees	[A] Number Of Accounts	[B] Dollar Value(\$)
Collection Fees Paid by Debtors	0	0
Collection Fees Paid by Originating Agency	0	0

NEW



NEW



NEW



LFO Website Entry Instructions

Section IIIb: Private Collection Firm

Section III b. *(Refer to instructions for section III)*

Private Collection (ORS 293.231)		[A] Number Of Accounts	[B] Dollar Value(\$)
Beginning Balance		0	0
Addition:		0	0
Collections:			(0)
Accounts Satisfied		(0)	
Return to DOR		(0)	(0)
Returned to Originating Agency		(0)	(0)
Accounts Outstanding		0	0
Private Collection Fees		[A] Number Of Accounts	[B] Dollar Value(\$)
Collection Fees Paid by Debtors		0	0
Collection Fees Paid by Originating Agency		0	0

NEW



NEW



NEW



LFO Website Entry Instructions

Section IIIc: Accepted Offers of Compromise

Section III c. *(Refer to instructions for section III)*

Accepted Offers of Compromise for the Settlement of Debts	[A] Number Of Accounts	[B] Dollar Value(\$)
Original Debt	0	0
Penalties and Interest		0
Collection Fees		0
Other Fees/Charges/Adjustments/Prior Payments		0
Total Debt	0	0
Net Settlement Received		(0)
Variance	0	0

NEW



LFO Website Entry Instructions

Collections on Accounts Due to Offset

- Enter “0” if the agency had zero offset collections for the respective program
- To distinguish between zero collections and forgotten entry

NEW



Collections on Accounts Due to Offset	[A] Number Of Accounts	[B] Dollar Value(\$)
Federal Treasury Offset Program	0 <input type="text"/>	0 <input type="text"/>
State of Oregon Vendor Offset Program	0 <input type="text"/>	0 <input type="text"/>
State of Oregon Tax Offset Program	0 <input type="text"/>	0 <input type="text"/>

LFO Website Entry Instructions

Section IV: Accounts Due from Current/Former Employees

- Enter “0” if the agency had zero accounts due from current or former employees as of June 30
- To distinguish between zero balances and forgotten entry

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(\$)
Delinquent Amount due:	<input type="text" value="0"/>	<input type="text" value="0"/>

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(\$)
<u>Statutorily Prohibited or Exempt</u>		
Prohibited by Law - ORS 293.231(5)	0	0
<u>Exempt under ORS 293.231(9)</u>		
consensual security interest	0	0
court ordered judgement	0	0
litigation, bankruptcy, mediation, etc.	0	0
student loan of a student attending school	0	0
state agency receivables	0	0
federal or local government receivables	0	0
hospitalized debtor	0	0
imprisoned debtor	0	0
account less than \$100.00	0	0
loss of federal funds or federal program funds	0	0
owed by a closed estate	0	0
suspension of collection under ORS 305.155	0	0
<u>Administratively Exempt</u>		
debtor hardship	0	0
non-consensual lien	0	0
secured by bond	0	0
payment on multiple accounts within 1 year	0	0
ORS Ch. 825, or 826 related to a motor carrier	0	0
wage garnishment or order prevents	0	0
spousal or child support	0	0
not income-producing and no assets	0	0
DAS approved exemptions (ORS 293.233(1))	0	0
Total exemptions for fiscal year 2018	0	0

LFO Website Entry Instructions

Section V: Exempt Accounts

 ***NEW***

 ***NEW***

LFO Website Entry Instructions

Note

Note:



4000 characters remaining

Save



LFO Website Entry Instructions

Saving, Editing, Printing

- Once all entries for the applicable fund type are completed, click the **Save** button
 - The screen will scroll to the top of the page and an action confirmation message will appear
 - After initially saving, the edit and print options will appear
- Click the **Home** button to return to the System Entry (Section I) screen to report additional fund types
- Once all entries are completed, click the **Save** button
 - Return to the System Entry (Section I) screen by clicking the **Home** button
- Click the **Finished Reporting** button
- Log off
- Send an email to your agency's **SWARM Analyst**



Common Reporting Errors

- Ending balance formula errors
- Section II balances less than the total of Section IIIa + IIIb + V balances
- Ending balance in Section IIIa and IIIb errors:
 - Number of account fields blank
 - Account balances do not reconcile with Department of Revenue or private collection firm reports
- Notes section does not include the required reporting information
- **Finished Reporting** button not clicked
- *Reporting manual* instructions not followed

Additional Reporting Requirements

Applicability varies



A/R Performance Measure

[OAM 35.60.20]

- Quarterly A/R performance measure report
 - Applicable to all Executive Branch agencies subject to Executive Order 17-09 **and** all agencies subject to the OAM
 - Quarter ending 06/30/2018 due to SWARM by 10/01/2018
- Annual A/R performance measure report (***NEW***)
 - Applicable to all agencies subject to the OAM
 - Fiscal year ending 06/30/2018 due to SWARM by 10/01/2018
- A/R performance measure training resources available online

Statewide Accounts Receivable Management

[EXECUTIVE ORDER 17-09](#)

[DISCLOSURES](#)

[NEWS GROUPS](#)

[OREGON ACCOUNTING MANUAL](#)

[PUBLICATIONS](#)

[STATEWIDE BALANCING REPORTS](#)

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[TRAINING AND RESOURCES](#)


[TRAVEL](#)

[YEAR-END CLOSE](#)

► [STATEWIDE ACCOUNTS
RECEIVABLE MANAGEMENT](#)

The Statewide Accounts Receivable Management (SWARM) team monitors state agency debt collection functions and assists state agencies in efforts to improve the collection of delinquent debts.

- Provide training on processing and managing accounts receivable.
- Offer technical assistance in resolving accounts receivable challenges.
- Develop performance standards for state debt collection.
- Identify and report important issues and significant trends in state debt collection practices.

For more information about accounts receivable management, please contact [SWARM](#) . To receive notifications related to accounts receivable management, please subscribe to the [accounts receivable news list](#).

[SWARM upcoming events](#)

Quick links:

[Accounts receivable resources](#)

[SWARM contact list \(by agency\)](#) 

Contact SWARM:

swarm@oregon.gov 

gerold.floyd@oregon.gov 

stacey.a.chase@oregon.gov 

SWARM homepage:

<https://www.oregon.gov/das/financial/acctng/pages/ar.aspx>

Training and resources

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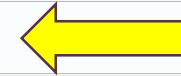
[YEAR-END CLOSE](#)

[STATEWIDE ACCOUNTS
RECEIVABLE MANAGEMENT](#)

Below are links to past training sessions and resources related to accounting and reporting.

[Accounting and reporting training](#)

[Accounts receivable training and workshops](#)



[Associations and boards](#)

[Federal grant resources](#)

[Systems security training](#)

NEW

Agency Certification to DAS

[ORS 293.234]

- Applicability:
 - Any state officer, board, commission, corporation, institution, department or other state organization having power to collect state funds; and
 - 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; the State Accident Insurance Fund Corporation; and the Oregon Utility Notification Center.
- Report the following liquidated and delinquent account activity:
 - Accounts written off during the fiscal year (under ORS 293.240)
 - Accounts abated during the fiscal year (i.e. waived, settled, or determined not to be owed)
 - Accounts canceled by the Department of Revenue (under ORS 305.155)
- Certify that the transactions were processed in accordance with applicable statutes and rules

NEW

DAS DEPARTMENT OF ADMINISTRATIVE SERVICES CHIEF FINANCIAL OFFICE Statewide Accounts Receivable Management Email: SWARM@oregon.gov		Statewide Accounts Receivable Management	
Agency Certification: Write-off, Abated, and Canceled Debt			
To: Statewide Accounts Receivable Management (SWARM)			
From: Agency number		Agency Name	
For: Fiscal Year Ended June 30,			
The following data is reported as required by Oregon Revised Statute (ORS) 293.234:			
Liquidated and delinquent debts:			
Written off under ORS 293.240			
Abated (i.e. waived, settled, or determined not to be owed)			
Canceled by the Department of Revenue under ORS 305.155			
Agency Certification of Accuracy, Completeness, and Compliance			
I certify that to the best of my knowledge the above information accurately and completely reflects the agency's liquidated and delinquent account activity for the fiscal year noted above, and that this information agrees with the respective account balances reported to the Legislative Fiscal Office.			
In addition, I certify that to the best of my knowledge the liquidated and delinquent account activity is accurately and completely reflected in the agency's annual report to the Legislative Fiscal Office and that the value of liquidated and delinquent debts that were written off, abated or canceled, as reported above, were done so in accordance with applicable statutes and rules. Any <i>differences</i> between the balances reported above and the values reported to the Legislative Fiscal Office have been communicated in writing to the agency's SWARM analyst.			
A/R Accountant Signature		Printed Name	Date
Chief Fiscal Officer or Director Signature		Printed Name	Date

OAM 75.35.15.FO

- Due to SWARM by 10/01/2018

NEW

Agency Report to Legislative Assembly [ORS 293.229(2)]

- Applicable to all state agencies required to report to LFO annually per ORS 293.229
- State agencies with fiscal year liquidated and delinquent account ending balances totaling **\$50 million or more** must submit an additional report to the Legislative Assembly committees related to ways and means annually **by December 31** that:
 - Describes major categories of liquidated and delinquent accounts held by the state agency;
 - Describes circumstances under which the state agency writes off or adjusts liquidated and delinquent amounts or removes an account from liquidated and delinquent status;
 - Describes actions undertaken by the state agency to reduce the amount of liquidated and delinquent debt owed to it at the end of each fiscal year; and
 - Sets forth a plan for future actions that will reduce the amount of liquidated and delinquent debt owed to the state agency at the end of each fiscal year and describes any additional resources that are necessary to carry out the plan.

Next Steps...

- Complete the A/R performance measure reports (if applicable)
- Evaluate fiscal year liquidated and delinquent account activity
 - Review the LFO *reporting manual*
 - Complete the LFO *reporting worksheet*
 - Enter the data into the LFO *Delinquent Account Reporting System*
- Complete the *Agency Certification* form (if applicable)
- Send the completed A/R performance measure reports, LFO *reporting worksheet*, and *Agency Certification* form to SWARM for review
- Prepare agency report for the Legislative Assembly (if applicable)

Reporting Resources

Statewide Accounts Receivable Management

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RECEIVABLE MANAGEMENT](#)

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Accounts receivable resources

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[STATEWIDE ACCOUNTS
RECEIVABLE MANAGEMENT](#)

Below are resources related to accounts receivable management.

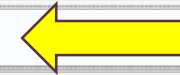
[Accounts Receivable Core Committee \(ARCC\)](#)

[Accounts Receivable \(A/R\) Toolkit](#)

[Liquidated and delinquent account reporting resources](#)

[Oregon Accounting Manual \(OAM\) chapter 35](#)

[Oregon Revised Statutes \(ORS\)](#)



Statewide contracts for debt collection services

The Department of Administrative Services enters into statewide contracts with private collection firms to enable state agencies to procure debt collection services. To view the current list of statewide debt collection service contracts, log into the Oregon Procurement Information Network ([ORPIN](#)) and complete an award search using key words "debt collection".

Quick links:

[Accounts receivable news list](#)

[Accounts receivable training and workshops](#)

[Department of Revenue Other Agency Accounts \(DOR-OAA\) unit](#)

[Statewide Accounts Receivable Management Report](#)

[SWARM newsletter: The Buzz](#)

Provide feedback to SWARM:

swarm@oregon.gov



Reporting Resources

- Liquidated and delinquent account reporting resources
 - Link to the LFO *Delinquent Account Reporting System*
 - *Reporting manual*
 - *Reporting worksheet*
 - Previous LFO reports on liquidated and delinquent A/R



Reporting Resources

- Contact your agency's **SWARM Analyst** with questions:

Gerold Floyd

503-378-2709

Gerold.Floyd@oregon.gov

Stacey Chase

503-947-8567

Stacey.A.Chase@oregon.gov

Questions?
