



# Liquidated & Delinquent Account Reporting

PRESENTED BY:

DAS – SWARM

AUGUST 2020

# Agenda

- ▶ Definitions
- ▶ Legislative Fiscal Office (LFO) Reporting Overview
- ▶ LFO Reporting Scenarios
- ▶ Additional Reporting Requirements
- ▶ LFO Website Entry Instructions
- ▶ Common Reporting Errors
- ▶ Next Steps



# Definitions

(Common terms used throughout the presentation)

- ▶ **Abated:** An account that has been determined not to be owed.
  - ▶ Example 1: During an *offer in compromise* a portion of the account is paid and the remaining portion is waived. The portion that is waived is abated.
  - ▶ Example 2: If an account is discharged in bankruptcy, it has been abated.
  - ▶ Note: Accounts written off are still fully collectible, therefore an account written off has not been abated.
- ▶ **Account:** The debt relationship between a state agency and an individual or entity, which may include multiple obligations and time periods. (OAM 35.40.10)
- ▶ **Account Receivable:** See definition of Receivable below.



# Definitions (Continued)

- ▶ **Adjustments:** Entries to increase or decrease debt. Adjustments may be required to correct an administrative error or when the debt is abated (legally determined not to be owed such as in bankruptcy or an offer of compromise). Adjustments do not include Write-offs.
- ▶ **Delinquent account:** An account receivable for which payment was not received by the original due date.
- ▶ **Fiscal year:** July 1 of one year to June 30 of the next.
- ▶ **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).

# Definitions (Continued)

- ▶ **OAM:** Oregon Accounting Manual (<https://www.oregon.gov/das/Financial/Acctng/Pages/OAM.aspx>)
- ▶ **Receivables:** Amounts owing to the State including accounts receivable, loans, notes receivable, and interest. Receivables can be due from private persons, firms, corporations, other agencies, employees, and the federal government. (OAM 65.00.00)
- ▶ **Reversals:** Any account (and the associated debt) previously reported as Liquidated and Delinquent (L&D), that no longer met the definition of L&D as of June 30. For example, if the debtor disputes the debt, while the account is under review, it is not considered L&D.

# Definitions (Continued)

## Fund Types

- ▶ **Federal Funds:** Money a state agency receives directly from the federal government.
- ▶ **General Fund:** Money appropriated by the legislature to a state agency or statutorily designated as General Fund.
- ▶ **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.
- ▶ **Other Funds Pass Through:** Other funds collected by a state agency and remitted directly to another entity.



# Definitions (Continued)

## DOR Program codes:

- ▶ **Restricted program code:** When accounts assigned to the Department of Revenue for collection are subject to Offset Only (intercepting tax refunds).
- ▶ **Unrestricted program code:** When accounts assigned to the Department of Revenue for collection are subject to full collection services, which may include letters, phone calls, garnishments, skip tracing, asset location, and offset.

# Legislative Fiscal Office (LFO) Reporting Overview

- APPLICABILITY
- REPORTING RESOURCES
- LFO REPORTING WORKSHEET
- AGENCY CHECKLIST





# 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.

**Note: For ease of readability, for the remainder of this training the above applicable reporting entities will be referred to as “state agency(ies).”**

# Applicability (Continued)

- ▶ Agencies are required to report if **ANY** of the following apply:
  - ▶ The state agency had no liquidated and delinquent (L&D) accounts to report
  - ▶ The state agency reported an ending balance in fiscal year 2019 (The FY2019 ending balance is automatically carried forward as the FY 20 beginning balance)
  - ▶ The state agency had **ANY** accounts that became L&D during fiscal year 2020, even if the account was collected, assigned, returned, abated, canceled or written-off during fiscal year 2020 and the ending balance is \$0.

# Reporting Resources



- ▶ The SWARM accounts receivable resources website:  
[www.oregon.gov/das/Financial/Acctng/Pages/Accounts-receivable-resources.aspx](http://www.oregon.gov/das/Financial/Acctng/Pages/Accounts-receivable-resources.aspx) (Click on the “Liquidated and Delinquent Account Reporting Resources” link)
  - ▶ LFO Reporting Manual
  - ▶ LFO Reporting Worksheet
  - ▶ Agency checklist
  - ▶ Link to the Delinquent Account Reporting System
  - ▶ Previous fiscal year LFO Reports submitted to the Legislature



# LFO Reporting Worksheet

- ▶ The LFO Reporting Worksheet is a resource developed to assist agencies to identify some common reporting errors as well as aggregating their data in a way that will aid with the entry to the LFO reporting system. Use of the worksheet is not required but highly encouraged.
- ▶ Note: The layout of the LFO Reporting Worksheet begins with Section II and follows the same order as the data entry sections of the LFO website. Section I of the LFO website is specific to selecting the fund type to be reported or agencies that have no data to report, therefore the LFO Reporting Worksheet, and this training, begins with Section II.
- ▶ The LFO Reporting worksheet contains built in formulas that will highlight cells red and show “error” if the condition is not true. Once all entries are made if these are still red, review the condition and look for an entry error.

# LFO Reporting Worksheet

## Section II

- ▶ Report **all** liquidated and delinquent (L&D) account activity for the fiscal year
  - ▶ Additions: All accounts that met the definition of L&D during the fiscal year.
  - ▶ Collections: All amounts collected during the fiscal year associated with L&D accounts (beginning balance and additions)
  - ▶ Accounts closed: All L&D accounts closed (e.g. paid in full or adjusted to zero) during the fiscal year.
  - ▶ Write-offs: All L&D accounts written off during the fiscal year.
  - ▶ Adjustments: All adjustments made to L&D accounts during the fiscal year (e.g. compromise, bankruptcy discharge).
  - ▶ Reversals: Accounts reported as L&D in a prior year that were no longer L&D as of June 30.

# LFO Reporting Worksheet

## Section II (continued)

- ▶ Enter activity for each fund type, the worksheet automatically calculates the agency total.
  - ▶ The fund category “**General Funds**” is for reporting receivables that create revenue in the General Fund. (For example, a tax receivable to the General Fund per statute should be reported as General Funds.)

For purposes of reporting L&D account activity to LFO, receivables related to General Fund reduction of expense, (established under the provisions of OAM 20.40.00) should be reported to LFO as Other Funds.

- ▶ Complete unassigned, non-exempt, and doubtful account calculations last because the total unassigned, non-exempt accounts automatically calculate based on data entered in Sections III and V.



## Section II: (Note: all fund types are included in the worksheet. This is a partial view showing only two fund types)

LFO Liquidated and Delinquent Accounts Receivable		** ENTER WHOLE NUMBERS ONLY **					
Reporting Worksheet for agency:		General Funds (GF)		Other Funds (OF)		Total	
		# of Accts	\$ Value	# of Accts	\$ Value	# of Accts	\$ Value
Fiscal Year Start Date:	7/1/20XX						
Fiscal Year End Date:	6/30/20XX						
* Italicized statements include accuracy check formulas to verify data entry.							
<b>Section II. Liquidated and Delinquent Accounts</b>							
Beginning Balance	7/1/20XX					-	\$ -
Additions:						-	\$ -
Collections:							\$ -
Accounts Closed:						-	
Write-Offs:						-	\$ -
Adjustments:							\$ -
Reversals:						-	\$ -
Ending Balance	6/30/20XX	-	\$ -	-	\$ -	-	\$ -
<b>Unassigned Accounts/Doubtful Accounts</b>							
Total unassigned, non-exempt accounts:		-	\$ -	-	\$ -	-	\$ -
Unassigned, non-exempt accounts with no payment in over 90 days:						-	\$ -
Doubtful accounts:						-	\$ -
Is the unassigned, non-exempt accounts total greater than 0?		Yes	Yes	Yes	Yes	Yes	Yes
Are the accounts and values in row 21 less than row 20?		Yes	Yes	Yes	Yes	Yes	Yes
Are the doubtful accounts less than the Section II ending balance?		Yes	Yes	Yes	Yes	Yes	Yes

Complete last

# LFO Reporting Worksheet

## Section IIIa: Department of Revenue

- ▶ Report all liquidated and delinquent account activity associated with accounts assigned to a DOR unrestricted program code
  - ▶ Additions (FY 2020 should include any account reported in the FY 2019 Section IIIb ending balance)
  - ▶ Collections
  - ▶ Accounts Satisfied (Paid in full while with DOR. Do not include accounts that were compromised or returned: those accounts should be included in "Returned to originating agency")
  - ▶ Forwarded to a PCF (For FY 2020 and beyond, this field should be \$0)
  - ▶ Returned to the originating agency
- ▶ Separately report (number and value) collection fees that were paid by (1) the debtor and (2) the state agency (Unrestricted accounts only)

(Note: all fund types are included in the worksheet. This is a partial view showing only two fund types)

**\*\* ENTER WHOLE NUMBERS ONLY \*\***

General Funds (GF)	
# of Accts	\$ Value

Other Funds (OF)	
# of Accts	\$ Value

Total	
# of Accts	\$ Value

Beginning Balance	7/1/20XX		
Additions:			
Collections:			
Accounts Satisfied (paid in full):			
Forward to PCF: (No longer applies as of FY 2020)			
Returned to originating agency:			
Accounts Outstanding	6/30/20XX	-	\$ -

Yes Yes

-	\$ -

Yes Yes

-	\$ -
-	\$ -
	\$ -
-	
-	\$ -
-	\$ -
-	\$ -

Yes	Yes
-----	-----

Collection fees paid by debtors:		
Collection fees paid by originating agency:		

#DIV/0!


#DIV/0!

-	\$ -
-	\$ -

#DIV/0!



# LFO Reporting Worksheet

## Section IIIb: Private Collection Firm

- ▶ Report all liquidated and delinquent account activity associated with accounts assigned to a PCF.
- ▶ Additions (Executive Branch agencies subject to ORS 293.231, except for DOR, this should be \$0)
- ▶ Collections
- ▶ Accounts Satisfied (Paid in full while with PCF. Do not include accounts that were compromised or returned: those accounts should be included in "Return to DOR" or "Returned to originating agency")
- ▶ Return to DOR (For FY 2020, any account forwarded to a PCF by DOR should be reflected as returned to DOR, see Section IIIa additions)
- ▶ Returned to the originating agency
- ▶ Separately report (number and value) collection fees that were paid by (1) the debtor and (2) the state agency

# Section IIIb: Private Collection Firm

(Note: all fund types are included in the worksheet. This is a partial view showing only two fund types)

## LFO Liquidated and Delinquent Accounts Receivable Reporting Worksheet

**\*\* ENTER WHOLE NUMBERS ONLY \*\***

Fiscal Year Start Date: 7/1/20XX  
Fiscal Year End Date: 6/30/20XX

General Funds (GF)	
# of Accts	\$ Value

Other Funds (OF)	
# of Accts	\$ Value

Total	
# of Accts	\$ Value

### Section IIIb. Private Collection (ORS 293.231)

Beginning Balance 7/1/20XX

Additions:

Collections:

Accounts Satisfied (paid in full):

Return to DOR: (see notes in reporting manual)

Returned to originating agency:

Accounts Outstanding 6/30/20XX

-	\$ -

-	\$ -

-	\$ -
-	\$ -
	\$ -
-	
-	\$ -
-	\$ -
-	\$ -

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

Yes Yes

Yes Yes

Yes

Yes Yes

Yes Yes

Yes

### PCF Collection Fees (agency direct assigned accounts only)

Collection fees paid by debtors:

Collection fees paid by originating agency:



-	\$ -
-	\$ -

Collection fee percentage (total collection fees paid/Collections reported in IIIb.)

#DIV/0!

#DIV/0!

#DIV/0!

# LFO Reporting Worksheet

## Section IIIc: Accepted Offers of Compromise

- ▶ Include L&D accounts that were resolved through an accepted offer in compromise **AND** were **paid in full** during the reporting fiscal year.
  - ▶ For example, if the Offer of Compromise requires a stream of payments, the activity should be reported for the fiscal year in which the final payment is received. If the Offer of Compromise requires a single payment, the activity should be reported for the fiscal year in which the payment is received.
- ▶ The data requested for Section IIIc related to accepted Offers in Compromise should include information regarding the ENTIRE LIFE of the account.
  - ▶ Activity for FY 2020 only is still reported in Section II and any other applicable sections of the report.



# Section IIIc: Accepted Offers of Compromise

(Note: all fund types are included in the worksheet. This is a partial view showing only two fund types)

## LFO Liquidated and Delinquent Accounts Receivable Reporting Worksheet

**\*\* ENTER WHOLE NUMBERS ONLY \*\***

Fiscal Year Start Date: 7/1/20XX  
Fiscal Year End Date: 6/30/20XX

General Funds (GF)	
# of Accts	\$ Value

Other Funds (OF)	
# of Accts	\$ Value

Total	
# of Accts	\$ Value

*\* Italicized statements include accuracy check formulas to verify data entry.*

### 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:

-	\$ -
-	\$ -

-	\$ -
-	\$ -

-	\$ -
	\$ -
	\$ -
	\$ -
-	\$ -
	\$ -
-	\$ -

*If Penalties and Interest are recorded, is an amount for Original debt is also recorded?*

Yes

Yes

*If Collection Fees are recorded, is an amount for Original debt is also recorded?*

Yes

Yes

*If Other Fees/Charges/Adjustments/Payments are recorded, is an amount for Original debt is also recorded?*

Yes

Yes

# LFO Reporting Worksheet

## Section IIId: Collections on Accounts Due to Offset

- ▶ Report the total number and value of all L&D account collections received via offset during the fiscal year
  - ▶ Federal Treasury Offset Program
    - ▶ Applicable only to: 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 (tax debts only)
    - ▶ Intra-agency vendor offsets (amounts that agencies offset from their own payments)
  - ▶ State of Oregon Tax Offset Program
    - ▶ Restricted program collections (included in Section II), Unrestricted program collections (Included in Sections II and IIIa)

# Section IIId: Collections on Accounts Due to Offset

(Note: all fund types are included in the worksheet. This is a partial view showing only two fund types)

## LFO Liquidated and Delinquent Accounts Receivable Reporting Worksheet

**\*\* ENTER WHOLE NUMBERS ONLY \*\***

Fiscal Year Start Date: 7/1/20XX  
Fiscal Year End Date: 6/30/20XX

### General Funds (GF)

# of Accts      \$ Value

### Other Funds (OF)

# of Accts      \$ Value

### Total

# 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

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

Yes

Yes

Yes



# LFO Reporting Worksheet

## 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, that are 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)
  - ▶ Any accounts that are currently assigned to DOR or a PCF should also be reported in section III or if the account is not assigned due to an exemption it should also be reported in section V.

# Section IV: Accounts Due from Current/Former Employees

(Note: all fund types are included in the worksheet. This is a partial view showing only two fund types)

## LFO Liquidated and Delinquent Accounts Receivable Reporting Worksheet

**\*\* ENTER WHOLE NUMBERS ONLY \*\***

Fiscal Year Start Date: 7/1/20XX  
Fiscal Year End Date: 6/30/20XX

### General Funds (GF)

# of Accts      \$ Value

### Other Funds (OF)

# of Accts      \$ Value

### Total

# of Accts      \$ Value

### Section IV. Accounts due from Current and Former Employees

Delinquent Amount Due:

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

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

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-	\$ -
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# LFO Reporting Worksheet

## 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 either a statutory or administrative exemption
  - ▶ Do **NOT** include accounts which are reported as an Account Outstanding in either Section IIIa or Section IIIb
  - ▶ If an account meets more than one exemption criteria, only report it once in the criteria that most applies to that account.



## Section V: Exempt Accounts

(Note: all fund types are included in the worksheet. This is a partial view showing only two fund types)

LFO Liquidated and Delinquent Accounts Receivable Reporting Worksheet		** ENTER WHOLE NUMBERS ONLY **					
Fiscal Year Start Date: 7/1/20XX Fiscal Year End Date: 6/30/20XX		General Funds (GF)		Other Funds (OF)		Total	
		# of Accts	\$ Value	# of Accts	\$ Value	# of Accts	\$ Value
<b>Section V. Accounts Exempt from PCF Assignment</b>							
<b>Statutorily Prohibited or Exempt</b>							
Prohibited by Law - ORS 293.231(5)						-	\$ -
<b>Exempt under ORS 293.231</b>						-	\$ -
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						-	\$ -
<b>Administratively Exempt</b>							
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						-	\$ -
<b>Total exemptions for current fiscal year</b>		-	\$ -	-	\$ -	-	\$ -
Is the sum of Section III and Section V less than/equal to Section II?		Yes	Yes	Yes	Yes	Yes	Yes

# LFO Reporting Worksheet

## 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 based on data entered.
    - ▶ Section II less Section IIIa less Section IIIb less Section V

# LFO Reporting Worksheet

## Unassigned/Doubtful Accounts (continued)

- ▶ Of the unassigned, non-exempt accounts (automatically calculated), indicate the number and value of accounts that have not received a payment for over 90 days.
  - ▶ **Note:** Agencies that report accounts in this section must include in the Note field of the LFO website, information regarding the number and dollar value of accounts that are currently not assigned but have been previously assigned to either DOR or a PCF and were returned to the agency. Please also include a description of the efforts currently being taken by the agency to collect such accounts.
- ▶ Of the total liquidated and delinquent account balance (Section II ending balance) indicate the number and value of accounts that are doubtful to **ever** be collected.



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LFO Liquidated and Delinquent Accounts Receivable Reporting Worksheet		** ENTER NUMBER ONLY **							
		General Funds (GF)		Other Funds (OF)		Total			
		# of Accts	\$ Value	# of Accts	\$ Value	# of Accts	\$ Value		
Fiscal Year Start Date:	7/1/20XX								
Fiscal Year End Date:	6/30/20XX								
* Italicized statements include accuracy check formulas to verify data entry.									
<b>Section II. Liquidated and Delinquent Accounts</b>									
Beginning Balance	7/1/20XX	50	\$ 35,876			50	\$ 35,876		
Additions:		6	\$ 4,500			6	\$ 4,500		
Collections:			\$ 6,250				\$ 6,250		
Accounts Closed:		8				8			
Write-Offs:		1	\$ 1,000			1	\$ 1,000		
Adjustments:			\$ -				\$ -		
Reversals:		-	\$ -			-	\$ -		
Ending Balance	6/30/20XX	47	\$ 33,126			47	\$ 33,126		
<b>Unassigned Accounts/Doubtful Accounts</b>									
Total unassigned, non-exempt accounts:		9	\$ 3,176			9	\$ 3,176		
Unassigned, non-exempt accounts with no payment in over 90 days:						-	\$ -		
Doubtful accounts:						-	\$ -		
Is the unassigned, non-exempt accounts total greater than 0?		Yes	Yes			Yes	Yes		
Are the accounts and values in row 21 less than row 20?		Yes	Yes			Yes	Yes		
Are the doubtful accounts less than the Section II ending balance?		Yes	Yes			Yes	Yes		

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[illegible]

# LFO Reporting Worksheet



- ▶ Repeat entry process for all fund types that had activity or balances
- ▶ Verify that the total of all fund types matches to internal agency records
- ▶ Verify ending balances by section reconcile to internal agency records (DOR activity, PCF activity, exempt accounts, etc)
- ▶ Use the reporting worksheet as the source document for entering data into the LFO Delinquent Account Reporting System



# Agency Checklist

- ▶ The agency checklist is a tool to assist agencies in comparing data submitted in the Accounts Receivable Performance Measures, the LFO report, the Certification of Accounts Written-off, Abated or Canceled.  
([www.oregon.gov/das/Financial/Acctng/Pages/Accounts-receivable-resources.aspx](http://www.oregon.gov/das/Financial/Acctng/Pages/Accounts-receivable-resources.aspx))
- ▶ Use of the checklist is not required but highly encouraged.
- ▶ It is recommended that the agency use the checklist after completing the Reporting Worksheet and before entering data to the LFO website. If the checklist identifies any errors they are easily corrected on the worksheet prior to entry to the LFO website.

# Agency Checklist

## **Agency Checklist for Accounts Receivable Fiscal Year End Reporting**

This worksheet is for agency use to verify that the data reported to DAS and LFO is consistent and within the format of the specific reporting. Agencies are encouraged to use this report to assist in identifying potential reporting errors. Links to the templates used in this checklist are provided below.

ARPM reporting template:

<https://www.oregon.gov/das/Financial/Acctng/Documents/75.35.12.FO.xls>

LFO Reporting worksheet:

<https://www.oregon.gov/das/Financial/Acctng/Documents/LFO%20Reporting%20Worksheet.xlsx>

Agency Certification of write-off, abated and canceled debts:

<https://www.oregon.gov/das/Financial/Acctng/Documents/75.35.15.fo.pdf>

# Agency Checklist

Agency Checklist for Accounts Receivable Fiscal Year End Reporting		
Agency Name: _____		
Agency Contact: _____		
Fiscal Year: _____		
1. ARPM-(Qtr (Req)-Collections) <b>Total agency accounts receivable (A/R) collections</b> (cell G10) is greater than (or equal to) ARPM-(Qtr (Req)-Collections) <b>Total liquidated and delinquent (L&amp;D) collections</b> (cell G11)	<input type="checkbox"/> Yes <input type="checkbox"/> No	
2. ARPM-(Qtr (Req)-Collections) <b>Total liquidated and delinquent (L&amp;D) collections</b> (cell G11) is equal to LFO Worksheet- <b>Section II Collections</b> (cell W12)	<input type="checkbox"/> Yes <input type="checkbox"/> No	
3. LFO Worksheet- <b>Section II Collections</b> (cell W12) are greater than (or equal to) the <b>Collections</b> reported in <b>Sections IIIa</b> (cell W30) and <b>IIIb</b> (cell W45) combined.	<input type="checkbox"/> Yes <input type="checkbox"/> No	
4. ARPM-(Qtr (Req) 90 days past due) Qtr 4 # of <b>Total number of A/R accounts outstanding</b> (cell F11) is greater than (or equal to) LFO Worksheet- <b>Section II Ending Balance</b> (cell V17)	<input type="checkbox"/> Yes <input type="checkbox"/> No	
5. ARPM- (Annual (Req) Writeoffs) <b>Total \$ value of write-offs during fiscal year</b> (cell F10) is equal to (or greater than) LFO Worksheet- <b>Section II Writeoffs</b> (cell W14)	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6. ARPM- (Annual (Req) Writeoffs) <b>Total \$ value of write-offs during fiscal year</b> (F10) is equal to the DAS Certification, <b>Written off under ORS 293.240</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No	
7. ARPM- (Annual (Req) Writeoffs) <b>Total \$ value of write-offs during fiscal year</b> (F10) is equal to the agency write-offs recorded in the Statewide Financial Management Application (SFMA), if applicable.	<input type="checkbox"/> Yes <input type="checkbox"/> No	
8. LFO Worksheet- <b>Section II Ending balance</b> (cell W17) is greater than (or equal to) the <b>Accounts Outstanding</b> reported in <b>Sections IIIa</b> (cell W34), <b>IIIb</b> (cell W49) and <b>V</b> (cell W106) combined.	<input type="checkbox"/> Yes <input type="checkbox"/> No	
9. LFO Worksheet- <b>Section II Unassigned, non-exempt accounts with no payment for more than 90 days</b> (cell W21) is less than (or equal to) <b>Total Unassigned, non-exempt accounts</b> (cell W20).	<input type="checkbox"/> Yes <input type="checkbox"/> No	

10. LFO Worksheet- <b>Section II Doubtful Accounts</b> (cell W22) is less than (or equal to) <b>Section II Ending Balance</b> (cell W17)	<input type="checkbox"/> Yes <input type="checkbox"/> No
11. LFO Worksheet- <b>Section II Doubtful Accounts</b> (cell W22) is less than or equal to the agency <b>allowance for doubtful accounts</b> as reported in the Comprehensive Annual Financial Report (CAFR).	<input type="checkbox"/> Yes <input type="checkbox"/> No
12. LFO Worksheet- Are the <b>Collection fees</b> reported in <b>Section IIIa</b> . (cells W38 & W39) reasonable compared to the amount of <b>Collections</b> reported in <b>Section IIIa</b> (cell W30)? (Only amounts for Unrestricted accounts should be reported.)	<input type="checkbox"/> Yes <input type="checkbox"/> No
13. LFO Worksheet- Are the <b>Collection fees</b> reported in <b>Section IIIb</b> (cells W55 & W56) reasonable compared to the amount of <b>Collections</b> reported in <b>Section IIIb</b> (cell W45)? (State contract with PCF provides for collection fees should not exceed 20% of the debtor's payment.)	<input type="checkbox"/> Yes <input type="checkbox"/> No
14. LFO Worksheet- If an Offer in Commromise is reported in <b>Section IIIc</b> , does the entry contain both the # and \$ value for the <b>Original Debt</b> ?	<input type="checkbox"/> Yes <input type="checkbox"/> No
15. LFO Worksheet- <b>Section IIIc- Total Collections Due to Offsets</b> (cells W69, W70 & W71) is less than (or equal to) <b>Section II Collections</b> (cell W12).	<input type="checkbox"/> Yes <input type="checkbox"/> No
16. LFO Worksheet- <b>Section IV- Amount due from current or former employees</b> (cell W75) is less than (or equal to) <b>Section II Ending Balance</b> (cell W17)	<input type="checkbox"/> Yes <input type="checkbox"/> No
17. LFO Worksheet- The <b>Section V total exemptions</b> (cell W106) are less than (or equal to) <b>Section II Ending Balance</b> (cell W17)	<input type="checkbox"/> Yes <input type="checkbox"/> No
18. LFO Worksheet- If the agency is not subject to ORS 293.231, does the LFO Notes field contain a statement indicating the exemption and the statute that exempts the agency?	<input type="checkbox"/> Yes <input type="checkbox"/> No
19. LFO Worksheet- If data reported for a specific fund type or the agency total (LFO Reporting Worksheet) has any major changes from the prior year, does the LFO entry include a reason for the change in the LFO	<input type="checkbox"/> Yes <input type="checkbox"/> No
20. LFO Worksheet- If data reported for a specific fund type or the agency total (LFO Reporting Worksheet) has any unassigned, non-exempt accounts with no payment for more than 90 days, does the LFO entry include a description in the LFO Notes field of the # and \$ of accounts that have previously been assigned and returned to the agency and what actions the agency is currently taking to collect the debt?	<input type="checkbox"/> Yes <input type="checkbox"/> No



# LFO Reporting Scenarios

## DISCLAIMER:

- THE FOLLOWING SLIDES PROVIDE EXAMPLES FOR TRAINING PURPOSES ONLY. THE SITUATIONS PROVIDED DO NOT REPRESENT ALL POSSIBLE COMBINATIONS OF FUND TYPES OR ASSIGNMENT COMBINATIONS.

# LFO Reporting Scenarios

- NEW L&D ACCOUNT, PAID DURING THE YEAR
- ASSIGNMENT TO DOR
- PCF ACTIVITY- 1 ACCOUNT PAID, 1 ACCOUNT RETURNED TO AGENCY AND WRITTEN OFF
- AMOUNT DUE FROM A CURRENT OR FORMER EMPLOYEE
- INTEREST ACCRUAL
- AGENCY COMPROMISED ACCOUNT, PAID DURING THE YEAR
- COLLECTION DUE TO OFFSET
- ACCOUNT EXEMPT FROM ASSIGNMENT
- ACCOUNT COMPRISED OF MULTIPLE FUND TYPES

# LFO Reporting Scenarios

## New L&D Account, paid during the year

LFO Liquidated and Delinquent Accounts Receivable Reporting Worksheet		Other Funds (OF)	
Fiscal Year Start Date:	7/1/2018	# of Accts	\$ Value
Fiscal Year End Date:	6/30/2019		
<i>* Italicized statements include accuracy check formulas to verify data entry.</i>			
<b>Section II. Liquidated and Delinquent Accounts</b>			
Beginning Balance	7/1/2018		
Additions:		1	\$ 500
Collections:			\$ 500
Accounts Closed:		1	
Write-Offs:			
Adjustments:			
Reversals:			
Ending Balance	6/30/2019	-	\$ -
<b>Unassigned Accounts/Doubtful Accounts</b>			
Total unassigned, non-exempt accounts:		-	\$ -
Unassigned, non-exempt accounts with no payment in over 90 days:			
Doubtful accounts:			
Is the unassigned, non-exempt accounts total greater than 0?		Yes	Yes
Are the accounts and values in row 21 less than row 20?		Yes	Yes
Are the doubtful accounts less than the Section II ending balance?		Yes	Yes

- ▶ Account became L&D during the FY
- ▶ Account was paid in full after becoming L&D
- ▶ Because the account was paid in full the account is closed



# LFO Reporting Scenarios

## Assignment to DOR

		Other Funds (OF)	
<u>Section II. Liquidated and Delinquent Accounts</u>			
Beginning Balance	7/1/2018		
Additions:		1	\$ 1,000
Collections:			\$ 100
Accounts Closed:			
Write-Offs:			
Adjustments:			
Reversals:			
Ending Balance	6/30/2019	1	\$ 900
<u>Section IIIa. Department of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</u>			
Beginning Balance	7/1/2018		
Additions:		1	\$ 1,000
Collections:			\$ 100
Accounts Satisfied (paid in full):			
Forward to PCF:			
Returned to originating agency:			
Accounts Outstanding	6/30/2019	1	\$ 900
Are the accounts outstanding balances in Section IIIa greater than 0?		Yes	Yes

- ▶ Account became L&D during the FY
- ▶ Account was assigned to DOR
- ▶ Partial payment was made to DOR

# LFO Reporting Scenarios

PCF Activity- 1 account paid, 1 account returned to agency and written off

Section IIIb. Private Collection (ORS 293.231)			
Beginning Balance	7/1/20XX	2	\$ 3,000
Additions:			
Collections:			\$ 300
Accounts Satisfied (paid in full):			
Return to DOR: (see notes in reporting manual)			
Returned to originating agency:		1	\$ 1,500
Accounts Outstanding	6/30/2020	1	\$ 1,200

Two accounts were assigned to a PCF by the Agency during a *PRIOR* FY (Beg. Balance)

The PCF collected \$300 on one account

The PCF returned one account to the Agency, which was written-off by the Agency

Section II. Liquidated and Delinquent Accounts			
Beginning Balance	7/1/20XX	2	\$ 3,000
Additions:			
Collections:			\$ 300
Accounts Closed:			
Write-Offs:		1	\$ 1,500
Adjustments:			
Reversals:			
Ending Balance	6/30/2020	1	\$ 1,200

# LFO Reporting Scenarios

## Amount Due from a Current or Former Employee

Section II. Liquidated and Delinquent Accounts		
Beginning Balance 7/1/2018		
Additions:	1	\$ 600
Collections:		\$ 50
Accounts Closed:		
Write-Offs:		
Adjustments:		
Reversals:		
Ending Balance 6/30/2019	1	\$ 550

  

Section IIIa. Department of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance 7/1/2018		
Additions:	1	\$ 600
Collections:		\$ 50
Accounts Satisfied (paid in full):		
Forward to PCF:		
Returned to originating agency:		
Accounts Outstanding 6/30/2019	1	\$ 550

  

Section IV. Accounts due from Current and Former Employees		
Delinquent Amount Due:	1	\$ 550

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

- ▶ Account became L&D during the FY (Additions)
- ▶ The account was assigned to DOR during the FY (Section IIIa Addition)
- ▶ DOR collected \$50
- ▶ The account is included in Section II, IIIa AND Section IV



# LFO Reporting Scenarios

## Interest Accrual

LFO Liquidated and Delinquent Accounts Receivable Reporting Worksheet			
Fiscal Year Start Date:	7/1/20XX		
Fiscal Year End Date:	6/30/20XX		
<b>Section II. Liquidated and Delinquent Accounts</b>		<b>Other Funds (OF)</b>	
Beginning Balance	7/1/20XX	# of Accts	\$ Value
Additions:		1	\$ 800
Collections:			\$ 72
Accounts Closed:			
Write-Offs:			
Adjustments:			
Reversals:			
Ending Balance	6/30/20XX	1	\$ 872
<b>Section IIIa. Department of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		<b>Other Funds (OF)</b>	
Fiscal Year Start Date:	7/1/20XX	# of Accts	\$ Value
Fiscal Year End Date:	6/30/20XX		
Beginning Balance	7/1/20XX		
Additions:		1	\$ 872
Collections:			
Accounts Satisfied (paid in full):			
Forward to PCF:			
Returned to originating agency:			
Accounts Outstanding	6/30/20XX	1	\$ 872
Are the accounts outstanding balances in Section IIIa greater than 0?		Yes	Yes

Interest is included as an addition for the dollar value only, there is no increase in the # of accounts

Ending dollar value includes both principal and interest

For this example the account was not exempt from assignment and was assigned to DOR during the fiscal year

# LFO Reporting Scenarios

## Agency Compromised Account, Paid During the Fiscal Year

### Section II. Liquidated and Delinquent Accounts

Beginning Balance 7/1/2018	1	\$	5,000
Additions:		\$	100
Collections:		\$	3,000
Accounts Closed:	1		
Write-Offs:			
Adjustments:		\$	(2,100)
Reversals:			
Ending Balance 6/30/2019	-	\$	-

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

Original debt:	1	\$	4,500
Penalties and interest:		\$	600
Collection fees:			
Other fees/charges/adjustments/prior payments:			
Total debt:	1	\$	5,100
Net settlement received:		\$	3,000
Variance:	1	\$	2,100

- ▶ Account was originally \$4,500 and had accrued \$500 in interest as of 6/30/18.
- ▶ As of the time of the compromise, an additional \$100 in interest accrued (Section II Addition)
- ▶ Compromise was for the debtor to pay \$3,000, agency would waive \$1,500 of original debt and the accumulated interest.
- ▶ Debtor paid \$3,000
- ▶ The compromised portion (\$2,100) is recorded as an adjustment and because no balance remains as an account closed
- ▶ Section IIIc shows the original debt, accumulated interest and amount received, Variance is the amount the Agency agreed to compromise.

# LFO Reporting Scenarios

## Collection Due To Offset

### Section II. Liquidated and Delinquent Accounts

Beginning Balance 7/1/2018	1	\$	800
Additions:			
Collections:		\$	350
Accounts Closed:			
Write-Offs:			
Adjustments:			
Reversals:			
Ending Balance 6/30/2019	1	\$	450

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

Beginning Balance 7/1/2018	1	\$	800
Additions:			
Collections:		\$	350
Accounts Satisfied (paid in full):			
Forward to PCF:			
Returned to originating agency:			
Accounts Outstanding 6/30/2019	1	\$	450

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

Yes Yes

### Collections on Accounts Due to Offset

Federal Treasury Offset Program			
State of Oregon Vendor Offset Program			
State of Oregon Tax Offset Program	1	\$	350

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

Yes

- ▶ L&D Account was assigned to DOR during the *PRIOR* FY (Beg. Balance)
- ▶ DOR collected \$350 during the FY via tax offset (Section II and IIIa Collections)
- ▶ Collections on Accounts Due to Offset (Section IIIc) includes the payment of \$350.



# LFO Reporting Scenarios

## Account Exempt from Assignment

<b>Section II. Liquidated and Delinquent Accounts</b>			
Beginning Balance	7/1/2018		
Additions:		1	\$ 4,000
Collections:			
Accounts Closed:			
Write-Offs:			
Adjustments:			
Reversals:			
Ending Balance	6/30/2019	1	\$ 4,000

  

<b>Section V. Accounts Exempt from PCF Assignment</b>			
<b>Statutorily Prohibited or Exempt</b>			
Prohibited by Law - ORS 293.231(5)			
<b>Exempt under ORS 293.231</b>			
Consensual security interest			
Court ordered judgment			
Litigation, bankruptcy, mediation, etc.			
Student loan of a student attending school			
State agency receivables		1	\$ 4,000
<b>Total exemptions for current fiscal year</b>		1	\$ 4,000
<i>Is the sum of Section III and Section V less than/equal to Section II?</i>		Yes	Yes

- ▶ Account became L&D during the FY (Section II Additions)
- ▶ In this example, the account is owed by another state agency and is therefore exempt under ORS 293.231
- ▶ Section V shows the category of the exemption for the balance of the account.

# LFO Reporting Scenarios

## Account Comprised of Multiple Fund Types

LFO Liquidated and Delinquent Accounts Receivable Reporting Worksheet		Federal Funds (FF)		Other Funds (OF)		Total	
Fiscal Year Start Date:	7/1/2018	# of Accts	\$ Value	# of Accts	\$ Value	# of Accts	\$ Value
Fiscal Year End Date:	6/30/2019						
* Italicized statements include accuracy check formulas to verify data entry.							
<b>Section II. Liquidated and Delinquent Accounts</b>							
Beginning Balance 7/1/2018						-	\$ -
Additions:	1	\$ 3,000		\$ 2,000		1	\$ 5,000
Collections:		\$ 600		\$ 400			\$ 1,000
Accounts Closed:						-	
Write-Offs:						-	\$ -
Adjustments:							\$ -
Reversals:						-	\$ -
Ending Balance 6/30/2019	1	\$ 2,400		-	\$ 1,600	1	\$ 4,000

- ▶ One account is comprised of 60% Fed Funds and 40% Other Funds.
- ▶ Report the # of account in the fund type with the largest portion of the balance.
- ▶ Collections should be recorded in the same manner they are applied to the debt. This example assumes the same 60%/40% split
- ▶ Verify that the Total of all fund type entries matches the agency record

# Additional Reporting Requirements

(applicability varies)

ACCOUNTS RECEIVABLE PERFORMANCE MEASURES

CERTIFICATION OF WRITE-OFF, ABATED AND CANCELED DEBTS

AGENCY REPORT TO THE LEGISLATIVE ASSEMBLY IF LFO ENDING BALANCE  
EXCEEDS \$50 MILLION



# A/R Performance Measure

## [OAM 35.60.20]

- ▶ Quarterly A/R performance measure report
  - ▶ Applicable to all agencies subject to the OAM
  - ▶ Quarter ending 06/30/2020 due to SWARM by 10/01/2020 (or at the same time as the LFO report is submitted)
- ▶ Annual A/R performance measure report
  - ▶ Applicable to all agencies subject to the OAM
  - ▶ Fiscal year ending 06/30/2020 due to SWARM by 10/01/2020 (or at the same time as the LFO report is submitted)
- ▶ A/R performance measure training resources available online  
<https://www.oregon.gov/das/Financial/Acctng/Pages/Training.aspx>

# Certification of write-off, abated and canceled debts [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.

# Certification of write-off, abated and canceled debts [ORS 293.234]

- ▶ 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 (see definition section of this presentation. For purposes of the certification this also includes accounts cancelled by agencies other than the Department of Revenue.)
  - ▶ Accounts canceled by the Department of Revenue under ORS 305.155
- ▶ Certify that the transactions were processed in accordance with applicable statutes and rules
- ▶ Agency Certification is located in OAM 75.35.15.FO  
(<https://www.oregon.gov/das/Financial/Acctng/Pages/OAM.aspx>)
- ▶ The Certification form is to be completed and emailed to [SWARM@Oregon.gov](mailto:SWARM@Oregon.gov) by October 1, 2020





Statewide Accounts Receivable Management  
Email: [SWARM@oregon.gov](mailto: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 *differences* 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

# 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, adjusts 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.



# LFO Website Entry Instructions

ENTERING DATA FROM THE *LFO REPORTING WORKSHEET* INTO THE LFO  
WEBSITE



# LFO Website Entry

- LOGGING IN
- AGENCIES WITH NOTHING TO REPORT
- AGENCIES WITH DATA TO REPORT



# LFO Website Entry Instructions

## Logging in

[ 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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- ▶ Select your agency from the drop down menu
- ▶ Enter your agency password
- ▶ Click "Log On"

- ▶ If you forgot the agency password, click "Request Password"

# LFO Website Entry Instructions

## Nothing to Report Agencies

- ▶ The Nothing to Report button should be used only if the state agency had a zero ending balance in the prior year **AND** did not have any liquidated and delinquent account activity during current the fiscal year



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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Click the **Nothing to Report** button

**Finished Reporting?** [X]

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

② →

**Confirm** submission of the report

**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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Print the **Reporting Receipt**

Log off

**Congratulations! You are finished with LFO reporting!**



# LFO Website Entry Instructions

## Agencies with Data to Report

- ▶ If the state agency had an ending balance greater than zero in the prior year **or** had liquidated and delinquent account activity during the current fiscal year enter the data to the appropriate fund type
- ▶ Refer to the Reporting Worksheet for number and value of accounts for each section of the LFO reporting
- ▶ Refer to the LFO Reporting Manual for additional instructions for each field to be completed



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 1

Nothing to Report

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Please select a Fund 2

Please select a Fund

- GF General Funds
- FF Federal Funds
- OF Other Funds
- LF Lottery Funds
- Other Funds - Pass Throughs

Select **Fund Type** from the drop down menu

Welcome **Justice Department!** [ Log Off ]

Delinquent Account Reporting System | LFO

Home

**System Entry - Fiscal Year 20XX**

Agency Name: Justice Department

OF Other Funds 3 [Create Fund Report](#)

Nothing to Report

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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. if ALL accounts are FF, then ONLY create a FF fund report)*

# LFO Website Entry Instructions

## Section II: All Agency Activity

### 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"/>	<input type="text" value="(0)"/>
Accounts Closed:	<input type="text" value="(0)"/>	<input type="text"/>
Write-Off's:	<input type="text" value="(0)"/>	<input type="text" value="(0)"/>
Adjustments:	<input type="text"/>	<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"/>

# 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)
<b>Accounts Outstanding</b>	0	0
<b>DOR Collection Fees</b>	<b>[A] Number Of Accounts</b>	<b>[B] Dollar Value(\$)</b>
Collection Fees Paid by Debtors	0	0
Collection Fees Paid by Originating Agency	0	0



# 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

# 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

# LFO Website Entry Instructions

## Section IIIc (cont): Collections on Accounts Due to Offset

Collections on Accounts Due to Offset	[A] Number Of Accounts	[B] Dollar Value(\$)
Federal Treasury Offset Program	0	0
State of Oregon Vendor Offset Program	0	0
State of Oregon Tax Offset Program	0	0



# LFO Website Entry Instructions

## Section IV: Accounts Due from Current/Formers Employees

### 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"/>

# LFO Website Entry Instructions Section V: Exempt Accounts

## 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(\$)
<b><u>Statutorily Prohibited or Exempt</u></b>		
Prohibited by Law - ORS 293.231(5)	0	0
<b><u>Exempt under ORS 293.231(9)</u></b>		
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
<b><u>Administratively Exempt</u></b>		
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
<b>Total exemptions for fiscal year 2018</b>	0	0

# LFO Website Entry Instructions

## Note field

**Note:**



*4000 characters remaining*

Save



# LFO Website Entry Instructions

## Notes

- ▶ 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?
      - ▶ Provide the agencies exempting statute
    - ▶ Did the agency have any significant reporting changes during the fiscal year?
      - ▶ Provide an explanation of major changes from prior fiscal year
    - ▶ Did the agency report a value greater than \$0 for Unassigned, non-exempt accounts with no payments for more than 90 days in Section II?
      - ▶ Provide the number and value of accounts that have previously been assigned and were returned to the agency and what the agency plans to do to collect those accounts

# 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**.

**Congratulations! You are finished with LFO reporting!**





# Common Reporting Errors

- ▶ Ending balance errors, be sure to tab from field to field
- ▶ 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

# Next Steps...

- ▶ Evaluate fiscal year liquidated and delinquent account activity
  - ▶ Review the LFO *reporting manual*
  - ▶ Complete the LFO *reporting worksheet*
  - ▶ Complete the agency ARPM report (quarterly and annual)
  - ▶ Complete the Agency Certification form (if applicable)
  - ▶ Use the agency checklist to verify data among all reports
- ▶ Enter the data into the LFO *Delinquent Account Reporting System* (recommended by September 18, but must be completed no later than October 1)
- ▶ Send the completed A/R performance measure reports, LFO *reporting worksheet*, agency checklist and Agency Certification form to SWARM@Oregon.gov for review (if applicable)
- ▶ Prepare agency report (over \$50 million ending balance) for the Legislative Assembly (if applicable) by December 31

# Questions?

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

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