

# Minutes

## Accounts Receivable Core Committee (ARCC)



**Meeting Date:** January 20, 2026

**Location:** Executive Building, Fremont Conference Room and virtual meeting via Microsoft Teams

**Attendees:** Fitsum Aramde (DEQ); Bethany Atkinson (ODF); Heidi Baker (DHS/OHA); John Baker (ODOE); Shelia Banke (DOJ); Joelle Beach (PERS); Nikki Bennett (DOR-OAA); Melissa Boaz (DHS/OHA); Angelique Bowers (ODE); Amy Brewer (OPRD); Kathy Ceja (ODF); Nicole Dolan (ODVA); Richard Dredge (DCBS); Reba Dunnington (REA); Jamie Duval (ODE); Todd Evans (DOR-OAA); Wendy Feth (OED); Connie Flowers (ODE); Gerold Floyd (DAS-SWARM); James Garrett (WRD); Kim Gladwill-Rowley (LCB); Daniel Goettsch (DOJ); Jennifer Gronemyer (OSMB); Trisha Hage (WRD); Norma Huerta (LCB); Jacki Jiao (OHCS); Caty Karayel (REA); Crystin Kincaid (ODA); Trena Landers (OLCC); Pam Lara (DSL); Matthew Letteri (OCB); Brian Martinez (OLCC); Cathy McDermond (ODVA); Jesse Mecham (DOR); Katya Medvedeva (DAS); Michelle Morin (ODF); Karen Neal (DPSST); Abby Nonte-Clark (OMD); Nelson Okello (DHS/OHA); Melissa Phillips (OYA); Emily Rothweiler (DAS); Lisa Sardinha (ODAV); John Schiavo (OMB); Michelle Scholl (ODOT); Roxann Shepard (DOC); Duane Stahl (Leg); Natalie Sutter (ODVA); Angela Teas (OBDD); Carol Todd (Leg); Susan Westin (SLO); Sheleen Wilks (ODF); Karen Williams (DAS)

ITEM	TIME STAMP	ACTION, DISCUSSION
Welcome and introductions	0:00:00	
SWARM announcements-Reminders: <ul style="list-style-type: none"> <li>The FY26 Q2 ARPM report is due 2/2/26 for agencies subject to the OAM.</li> </ul>	0:01:05	Gerold shared the reminder that February 2 <sup>nd</sup> is the deadline for the FY26 quarter 2 ARPM report. If anyone has any questions please email <a href="mailto:SWARM@das.oregon.gov">SWARM@das.oregon.gov</a>
Updated website for the Office of the State Controller (OSC), (SFMS, OSPS, SARS, SWARM) if you have bookmarks please update using the new OSC page.	0:02:10	Gerold shared that since the Office of the State Controller has been created there has been efforts to create a website ( <a href="#">Department of Administrative Services : Welcome Page : Office of the State Controller : State of Oregon</a> ) and to begin moving program pages under that site. Those efforts included a redirect to the new OSC site so if you have had any bookmarks, it may have gone unnoticed. I mention the OSC website today because if at some point in the future those redirects are stopped, your bookmarks will no longer work. If you have any bookmarks to an OSPS, SARS, SFMS or SWARM page you may want to go and update those

For more information, send an email to: [SWARM@das.oregon.gov](mailto:SWARM@das.oregon.gov).

		bookmarks to the new OSC sites to avoid any broken links in the future.
Legislative session- Are there any bills that agencies are aware of that might be coming which would impact accounts receivable and/or debt collection?	0:05:55	None shared
PCF contract renewal update	0:08:05	Gerold shared that in 2025 the RFP was posted, a committee evaluated proposals and the procurement office has been finalizing those statewide agreements, there is one still getting the last of the documents completed. Gerold shared a summary of the pricing proposals (see attached below), while executive branch agencies wouldn't generally be concerned with these contracts because the assignments occur through the Department of Revenue, the RFP did allow the Contractor to propose services that are related or similar to debt collection that might be an option for agencies to purchase if they choose, these are available under the additional services in items like portfolio management, pilot projects and other. Keep in mind that as these new contracts go into effect that accounts you have at the Department of Revenue may see some extra movement if a contractor is not renewed or as new contractors are brought on with these agreements, so don't worry it is likely due to these contract changes only.
A/R Honor Roll for FY 2025, emails will be sent to verify the agency's director name and title.	0:14:35	The list of agencies has been sent to the CFO for final approval, then agencies will receive emails with an electronic certificate, if you would like a printed certificate you can request one. We will also be asking for your assistance in verifying your agency director name and title for the letter informing them of the agency receiving the Honor Roll.
FY 25 vs FY 24 LFO and ARPM reporting summary	0:19:50	Gerold shared a document with some tables that compare the ARPM and LFO data between FY24 and FY25 (see below). These are tables that are included in the Accounts Receivable Management Report that will be submitted to the legislature by February 1 <sup>st</sup> and published on the Office of the State Controller website.
OAM review committee update- If anyone has any comments/questions regarding the current OAMs please email SWARM@das.oregon.gov	0:33:13	Roughly a year ago Gerold asked for volunteers to be on a committee to review chapter 35 of the OAM, management asked that to be put on hold due to some other policies that were in the works. At the end of 2025 I was able to start that committee work and begin meetings that will continue through most of 2026. We will be reviewing existing policies as well as some new draft policies that have been identified to fill in some

		gaps that were identified, or not previously addressed in chapter 35. If anyone has any thoughts or questions on any parts of chapter 35, feel free to share those with Gerold so those can be included in the committee discussions and the end product of the reviews.
A/R Contacts list on the SWARM website	0:37:13	Gerold asked everyone to review the current list of agency A/R contacts ( <a href="#">AR Contacts.pdf</a> ) for your agency and email <a href="mailto:SWARM@das.oregon.gov">SWARM@das.oregon.gov</a> if there are any changes that you may have (people, phone numbers, email). Additionally, if you are an agency A/R contact please make sure that you are subscribed to the accounts receivable newslist ( <a href="#">Accounts-receivable-news Info Page</a> ), which is how we communicate information regarding the ARCC meetings, trainings, etc.
Roundtable	0:40:20	Nothing shared
Adjournment	0:40:50	The meeting was adjourned at 2:40 pm

**Next meeting:**

Tuesday, March 17, 2026

2:00pm – 3:30pm -DAS Executive Building (155 Cottage St., Salem), Fremont Conference Room AND via Teams ([meeting link](#)). Upcoming meeting dates are available at: [State of Oregon: Accounting and reporting - Statewide Accounts Receivable Management](#), please add these to your calendar if you would like to attend).

## 2025 Debt Collection RFP

[illegible]

## ARPM Comparison

<b>Quarterly Performance Measure:</b>	<b>Fiscal Year 2025</b>	<b>Fiscal Year 2024</b>
Total accounts receivable collections	\$14.1 billion	\$12.4 billion
L&D account collections	\$532.3 million	\$474.6 million
Total outstanding accounts receivable	\$3.1 billion	\$3.1 billion
Accounts receivable over 90 days past due, as a percentage of total outstanding accounts receivable	73.5%	72.1%

<b>Annual Performance Measure:</b>	<b>Fiscal Year 2025</b>	<b>Fiscal Year 2024</b>
Average % of accounts paid in full within 60 days of the effective date	72.2%	72.4%
Average % of accounts assigned within 90 days of meeting the definition of L&D	63.9%	64.6%
Write-offs, as a percentage of all available accounts receivable	0.3%	0.3%

LFO Comparison

<b>Total Liquidated and Delinquent Accounts Receivable</b> <b>For the Year Ended June 30, 2025</b>				
	<b>Judicial</b>	<b>Executive</b>	<b>All Others</b>	<b>Total</b>
Beginning Balance	\$1,495,161,232	\$2,125,134,540	\$153,869,143	\$3,774,164,915
Additions	148,574,164	1,051,431,380	69,862,839	1,269,868,383
Collections	(44,073,363)	(564,926,830)	(33,122,916)	(642,123,109)
Write-Offs	(10,611,681)	(43,629,048)	(32,263,344)	(86,504,073)
Adjustments	(121,018,807)	(297,485,746)	(2,101,409)	(420,605,962)
Reversals	-	(150,806,511)	(7,618,466)	(158,424,977)
<b>Ending Balance</b>	<b>\$1,468,031,545</b>	<b>\$2,119,717,785</b>	<b>\$148,625,847</b>	<b>\$3,736,375,177</b>
Doubtful Accounts	(1,049,495,752)	(439,962,596)	(30,083,709)	(1,519,542,057)
<b>Adj. Ending Bal.</b>	<b>\$ 418,535,793</b>	<b>\$1,679,755,189</b>	<b>\$ 118,542,138</b>	<b>\$2,216,833,120</b>

<b>Executive Branch Liquidated and Delinquent Accounts Receivable</b> <b>Fiscal Year Comparison</b>			
	<b>2025</b>	<b>2024</b>	<b>Net Increase/ (Decrease)</b>
Beginning Balance	\$2,125,134,540	\$1,848,951,849	276,182,691
Additions	1,051,431,380	1,266,122,953	(214,691,573)
Collections	(564,926,830)	(477,713,626)	87,213,204
Write-Offs	(43,629,048)	(43,520,085)	108,963
Adjustments	(297,485,746)	(408,223,342)	110,737,596
Reversals	(150,806,511)	(60,483,209)	90,323,302
<b>Ending Balance</b>	<b>\$2,119,717,785</b>	<b>\$2,125,134,540</b>	<b>(5,416,755)</b>

Assigned to Department of Revenue-Other Agency Accounts			
	2025	2024	Net Increase/ (Decrease)
Beginning Balance	\$ 175,829,991	\$ 194,658,687	(18,828,696)
Additions	59,100,595	101,162,220	(42,061,625)
Collections	(7,891,446)	(10,305,212)	(2,413,766)
Returned to Originating Agency	(16,852,997)	(109,685,704)	(92,832,707)
<b>DOR-OAA Ending Balance</b>	<b>\$ 210,186,143</b>	<b>\$ 175,829,991</b>	34,356,152
Assigned to Private Collection Firms			
	2025	2024	Net Increase/ (Decrease)
Beginning Balance	\$333,981,286	\$236,586,207	97,395,079
Additions	312,165,948	266,599,129	45,566,819
Collections	(30,720,092)	(19,631,574)	11,088,518
Returned to Originating Agency	(215,559,714)	(149,572,476)	65,987,238
<b>PCF Ending Balance</b>	<b>\$399,867,428</b>	<b>\$333,981,286</b>	65,886,142
<b>DOR-OAA &amp; PCF Ending Balance</b>	<b>\$610,053,571</b>	<b>\$509,811,277</b>	100,242,294
Accounts Exempt from Assignment			
	2025	2024	Net Increase/ (Decrease)
Administrative Exemption	\$ 822,149,756	\$ 874,479,858	(52,330,102)
Statutory Exemption	228,446,993	216,660,466	11,786,527
<b>Total Exemptions</b>	<b>\$1,050,596,749</b>	<b>\$1,091,140,324</b>	<b>(40,543,575)</b>
<b>Total L&amp;D Ending Balance</b>	<b>\$2,119,717,785</b>	<b>\$2,125,134,540</b>	<b>(5,416,755)</b>
<b>Exemptions as a percentage of L&amp;D Ending Balance</b>	<b>49.6%</b>	<b>51.3%</b>	

## Executive Branch Exemptions by Category FY 2025 vs FY 2024

