DAS
DEPARTMENT OF ADMINISTRATIVE SERVICES

MINUTES

Accounts Receivable Core Committee

DATE: November 17, 2026

TIME: 2:00 pm-3:00 pm

LOCATION: DAS Executive Building, Fremont Conference Room and - via- *Teams meeting*

ATTENDEES: Kimberly Alberts (DPSST); Fitsum Aramde (DEQ); Heidi Baker (ODHS-OHA); John Baker (ODOE); Sheila Banke (DOJ); Bradford Batchelor (PUC); Nikki Bennett (DOR-OAA); Amy Brewer (OPRD); Janell Burd (OPDC); Jennifer Carson-Phillips (OPDC); Richard Dredge (DCBS); Reba Dunnington (REA); Jamie Duval (ODE); Marie Elkins (PERS); Todd Evans (DOR-OAA); Svetlana Fadden (ODHS-OHA); Wendy Feth (ODOE); Connie Flowers (ODE); Gerold Floyd (DAS-SWARM); Amy Fry (Lottery); James Garrett (WRD); Trisha Hage (WRD); Shaumae Hall (DEQ); Caty Karayel (REA); Irina Kay (DAS); Crystin Kincaid (DELC); Trenna Landers (OLCC); Matthew Letteri (OCB); Preston Marchant (OSMB); Brian Martinez (OLCC); Alicia Michelson (DAS); Karen Myhr (ODVA); Karen Neal (DPSST); Brandy Nichols (DLCD); Nelson Okello (ODHS-OHA); Mathew Oldfield (DOR); Jesse Oliver (OED); Michelle Palmer (ODA); Jean Plaisance (OEM); Ben Plant (DAS); Laila Ramirez (ODE); Emily Rothweiler (DAS); Lyubov Salov (DAS); Lisa Sardinha (ODAV); John Schiavo (OMB); Michelle Scholl (ODOT); Carol Todd (Leg); Melissa Tominaga (PERS); Anna Unger (DOC); Susan Westin (SLO)

Discussion

1. Welcome and introductions

   Gerold introduced himself and welcomed everyone to the meeting.

2. SWARM announcements- 2027 ARCC meeting dates

   Gerold shared that the 2027 ARCC meeting dates are posted on the SWARM website (https://www.oregon.gov/das/financial/osc/pages/ar.aspx). The meetings will continue to occur every other month on the third Tuesday and begin at 2:00. The only change for 2027 will be the meeting location for those who attend in person, we will now meet in the McKenzie conference room which is on the 3rd floor of the Executive building. Please note that if you plan to attend in person this location requires an escort, so plan to check in at reception and have them call Gerold to take you up to the 3rd floor. Also please note that there is no “invite” for the ARCC meeting, so please add the dates to your calendar if you plan to attend. SWARM will

continue to send email reminders through the newslist with the agenda and a link for the meeting (there is a new Teams link for 2027 as well).

3. LFO data summary

   With the FY26 LFO reporting now complete, SWARM is beginning the data analysis for the Management Report that will be submitted to the legislature. Gerold shared some of the tables and charts that are part of that report regarding the ARPM and LFO data for FY26 and the changes compared to FY25 (See Attachment A below). Overall, collections increased both in the ARPM and LFO reports, and the L&D ending balance decreased. Gerold shared some causes for most of the Executive Branch data changes.

4. OAM 10.20.00 update on penny rounding.

   Gerold shared information regarding the draft OAM 10.20.00 that was emailed to the newslist on October 29th. This policy has a new section added with procedures when agencies accept cash payments (the rounding does not apply to any other method of payment) and how to round down to the nearest nickel and accept that amount as payment in full. The policy requires agencies to post the rounding policy in the public places where payments are received. When the payment is made on a receivable, any pennies that remain after the agency rounds down and accepts that amount shall be written off in accordance with OAM 35.50.10 (criteria 2 is the applicable coding to apply for this situation, the cost of collecting four cents or less would equal or exceed the amount to be collected).

   The rounding policy applies to DOR-OAA as well, and any debtor that makes payment in cash at the DOR lobby may result in a few pennies balance that DOR-OAA would then cancel the account back to the agency. Be sure to check the Stat report for small balance accounts that may be canceled because of this policy. Once the payment is remitted and posted, the agency should complete the write-off of the pennies in accordance with OAM 35.50.10 as mentioned above.

   This information was shared so agencies could begin preparing for both the notification requirements of the policy and ensuring that all locations that accept payments from the public are aware of the policy and are prepared for implementation when the policy is published with an effective date. SWARM will email the newslist to inform everyone when the policy becomes effective.

5. Roundtable

John Schiavo asked if DAS would be creating a Power BI A/R Aging report like the one that is currently in OBIEE.

Gerold inquired about this from the Datamart team and learned that this is on their plan to complete and should be published to the SharePoint site sometime in the near future, if you are not currently signed up to receive Datamart newslist updates, you may subscribe by visiting the OSC Stay Connected website and click on the Datamart News List.

Next Meeting

DATE: January 19, 2027

TIME: 2:00 pm

LOCATION: DAS Executive Building (155 Cottage St), McKenzie Conference Room (*new location on 3rd floor, please note this location requires escort*), and via Microsoft Teams

Attachment A

ARPM Comparison

Quarterly Performance Measure:	**Fiscal Year 2026**	**Fiscal Year 2025**	**Change**
Total accounts receivable collections	$15.5 billion	$14.1 billion	$1.4 billion
L&D account collections	$659.6 million	$532.3 million	$127.3 million
Total outstanding accounts receivable	$3.2 billion	$3.1 billion	$98.5 million
Accounts receivable over 90 days past due, as a percentage of total outstanding accounts receivable	68.2%	73.5%	-5.3%

Annual Performance Measure:	**Fiscal Year 2026**	**Fiscal Year 2025**	**Change**
Average % of accounts paid in full within 60 days of the effective date	77.2%	72.2%	5%
Average % of accounts assigned within 90 days of meeting the definition of L&D	53.2%	63.9%	-10.7%
Write-offs, as a percentage of all available accounts receivable	0.4%	0.3%	0.1%

LFO Comparison

Total Liquidated and Delinquent Accounts Receivable, For the Year Ended June 30, 2026

	Judicial	Executive	All Others	Total
Beginning Balance	$1,468,031,545	$2,119,717,785	$148,625,847	$3,736,375,177
Additions	174,757,767	1,229,515,969	81,681,000	1,485,954,736
Collections	(43,454,215)	(660,323,554)	(31,249,414)	(735,027,183)
Write-Offs	(2,549,812)	(79,919,065)	(41,280,042)	(123,748,919)
Adjustments	(104,889,492)	(374,137,476)	(2,327,469)	(481,354,437)
Reversals	-	(253,155,675)	(10,374,091)	(263,529,766)
Ending Balance	**$1,491,895,793**	**$1,981,697,984**	**$145,075,831**	**$3,618,669,608**
Doubtful Accounts	(1,093,112,047)	(419,657,770)	(28,226,604)	(1,540,996,421)
Adj. Ending Bal.	**$ 398,783,746**	**$1,562,040,214**	**$ 116,849,227**	**$2,077,673,187**

Executive Branch Liquidated and Delinquent Accounts Receivable
Fiscal Year Comparison

	2026	2025	Net Increase/ (Decrease)[1]
Beginning Balance	$2,119,717,785	$2,125,134,540	(5,416,755)
Additions	1,229,515,969	1,051,431,380	178,084,589
Collections	(660,323,554)	(564,926,830)	95,396,724
Write-Offs	(79,919,065)	(43,629,048)	36,290,017
Adjustments	(374,137,476)	(297,485,746)	(76,651,730)
Reversals	(253,155,675)	(150,806,511)	102,349,164
Ending Balance	**$1,981,697,984**	**$2,119,717,785**	(138,019,801)

[1] The net increase / (decrease) reflects the difference between each column and is not intended to total.

Executive Branch Liquidated and Delinquent Accounts Receivable
Fiscal Year Comparison

Assigned to Department of Revenue-Other Agency Accounts

	2026	2025	Net Increase/ (Decrease)
Beginning Balance	$ 210,186,143	$ 175,829,991	34,356,152
Additions	146,286,518	59,100,595	87,185,923
Collections	(19,904,330)	(7,891,446)	12,012,884
Returned to Originating Agency	(61,225,171)	(16,852,997)	44,372,174
DOR-OAA Ending Balance	**$ 275,343,160**	**$ 210,186,143**	65,157,017

Assigned to Private Collection Firms

	2026	2025	Net Increase/ (Decrease)
Beginning Balance	$399,867,428	$333,981,286	65,886,142
Additions	228,525,308	312,165,948	(83,640,640)
Collections	(16,904,574)	(30,720,092)	(13,815,518)
Returned to Originating Agency	(271,134,188)	(215,559,714)	55,574,474
PCF Ending Balance	**$340,353,974**	**$399,867,428**	(59,513,454)
DOR-OAA & PCF Ending Balance	**$615,697,134**	**$610,053,571**	5,643,563

Executive Branch Liquidated and Delinquent Accounts Receivable
Fiscal Year Comparison

Accounts Exempt from Assignment

	2026	2025	Net Increase/ (Decrease)
Administrative Exemption	$ 975,872,062	$ 822,149,756	153,722,306
Statutory Exemption	267,152,002	228,446,993	38,705,009
Total Exemptions	**$1,243,024,064**	**$1,050,596,749**	**192,427,315**
Total L&D Ending Balance	**$1,981,697,984**	**$2,119,717,785**	**(138,019,801)**
Exemptions as a percentage of L&D Ending Balance	**62.7%**	**49.6%**	**13.2%**

