REPORTING
LIQUIDATED AND DELINQUENT ACCOUNTS
TO THE LEGISLATIVE FISCAL OFFICE

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BACKGROUND AND INTRODUCTION

The Secretary of State Audits Division issued Report No. 97-77, *Opportunities to Improve Delinquent Debt Collection by State Agencies*, in October 1997. In response to the Audits Division report, a Debt Collection group was formed to begin developing a statewide approach to improving collection of delinquent account balances. During the 1997-99 Interim, the Senate Budget Committee conducted an extensive survey to provide the legislature with better information about outstanding balances owed to the State and efforts to collect those debts. There was legislative concern that past due amounts were not aggressively pursued and that all avenues of collection had not been exhausted prior to accounts being written off.

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

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

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

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

Since 1999, LFO has been required to compile the state agency reports and issue one report to the Legislative Assembly annually [ORS 293.229(2)].

Each state agency must submit to LFO by October 1 of each year "…a report that describes the status of that agency's liquidated and delinquent accounts and efforts made by that agency to collect liquidated and delinquent accounts during the previous fiscal year." [ORS 293.229 (1)]

TIMELINE:

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

Activity	Due Date
Distribute Reporting Manual to agency personnel for review	July
Provide report training to agency personnel	August
Agency report to the Legislative Fiscal Office if not subject to reporting statute	August
Agency submission of required information	September
Last day for input of information	October 1
Report to the Legislature	February 1

REPORTING INFORMATION

What to Report

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

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

The reporting requirements also include the number and dollar values of the agency's accounts that are exempt from assignment to collection agencies. Data elements reported to LFO help provide a clear picture of the status of collections within state government.

Who Needs to Report

All state agencies, as defined below, must report to LFO annually. This includes state agencies that do not have accounts that are liquidated and delinquent. Note: Agencies that consider themselves statutorily exempt from reporting should notify LFO not later than the last day of August, by sending an email to Tim Walker, Legislative Fiscal Analyst, Legislative Fiscal Office, at timothy.e.walker@oregonlegislature.gov with the citation of the applicable sections of ORS.

Definitions

Account – The debt relationship between a state agency and an individual or entity. Agencies may define "account" differently in their systems. For the purposes of this

reporting requirement, a legal entity may have multiple debts with that agency. If treated in the agency's system as the same account, it should be reported as one account in this report. If an agency treats each debt as a separate account and collects them separately, they may report them as separate accounts.

Accounts Closed – a liquidated and delinquent account collected and/or adjusted to zero (as through bankruptcy or offer in compromise) so that the debt related to the account is no longer liquidated and delinquent. Accounts Closed do not include Write-Offs or Reversals.

Adjusted; Adjustments – Entries to increase or decrease debt. Adjustments may be required to correct an administrative error or when the debt is legally determined not to be owed (as in bankruptcy or an offer of compromise). Adjustments never result from Write-offs.

Debt – legally enforceable receivable, which includes, but is not limited to, taxes receivable, fines, fees, interest, judgements, court orders, amounts owed through administrative proceedings (such as civil penalties, stipulated orders and settlement agreements).

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

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

Fiscal Year – The state government fiscal year runs from July 1 of one calendar year to June 30 of the next. For purposes of reporting liquidated and delinquent accounts, all data should reflect activity between July 1 and June 30 even if the state agency (defined below) operates using a different fiscal time period.

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

Note: For purposes of reporting liquidated and delinquent account activity to LFO, receivables related to General Fund reduction of expense, (i.e. those established under the provisions of OAM 20.40.00) should NOT be reported under General Fund. Because a reduction of expense is not revenue, any receivable related to this activity should be reported to LFO as Other Funds.

Liquidated accounts – In general, a liquidated account is 1) an account where the exact past due amount is known, 2) an agency has made a reasonable attempt to notify the debtor in writing of the amount owing and nature of the debt, and has requested payment, and 3) the debtor has been given the opportunity to dispute the debt. Liquidated accounts are further defined in the Oregon Accounting Manual (OAM 35.30.30) and it is recommended that the reader should consult the OAM 35.30.30 to

determine exactly how the agency's accounts fit within the definition. Delinquent accounts that are not liquidated are not included in the report.

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

Offset – When federal or state payments are intercepted and applied towards a delinquent debt owed to a state agency. Offsets generally are in the form of state tax refunds, but can also occur from other sources, including but not limited to, the federal Treasury Offset Program (TOP) and State of Oregon Vendor Offset Program (also known as the Vendor Coordination).

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

Note: For purposes of reporting liquidated and delinquent account activity to LFO, receivables related to General Fund reduction of expense (i.e. those established under the provisions of OAM 20.40.00) should be reported to LFO as Other Fund liquidated and delinquent accounts. Because a reduction of expense is not revenue; any receivable related to this activity should be reported to LFO as Other Funds.

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

Reversed, 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 then it no longer meets the definition of liquidated while the account is under review.

> **Note -** Reversals are also used to correct reporting for accounts previously listed in the wrong fund type. For example when an account was previously reported in the General Fund and it should have been reported in the Other Fund. In this scenario the agency would use a "Reversal" to remove the account from the General Fund and "Additions" to add the account to the Other Fund.

State agency – ORS 293.229 defines 'state agency' as the meaning given that term in ORS 293.226 except that it does not include the judicial department as defined in ORS 174.113 or the legislative department as defined in ORS 174.114, and includes public universities listed in ORS 352.002 and Oregon Health and Science University, notwithstanding ORS 352.138 and 353.100.

ORS 293.226, defines "state agency" to also includes semi-independent state agencies listed in ORS 182.454, the Oregon Tourism Commission, the Oregon Film and Video Office, the Travel Information Council, the Children's Trust Fund of Oregon Foundation, Oregon Corrections Enterprises, Oregon Health and Science University, the State Accident Insurance Fund Corporation, and the Utility Notification Center." [ORS 293.226(7)(b)]

Unrestricted collection activity – accounts assigned to DOR-OAA for full collection services (i.e. restricted accounts are only eligible for tax refund offset.)

Write-off – Liquidated and delinquent accounts written off during the fiscal year.
> *Note –* Accounts are written off when the debt is determined to be uncollectible based on approved criteria; however, the legal liability for the debt still exists (i.e. the debt is owed). If the legal liability for the debt no longer exists (i.e. the debt is no longer owed), it should be reported as an adjustment.

REPORTING INSTRUCTIONS
General Instructions
Even though agencies are required to submit their information no later than October 1 annually, it is suggested that agencies submit earlier in the event corrections are required. Corrections may be made to information input in the reporting website any time until the system is closed.

The reporting website address is:
https://apps.oregonlegislature.gov/DelinquentAccounts/Account/LogOn?ReturnUrl=%2fDelinquentAccounts

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

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

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

The screen will allow the password to be entered again.

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

Note – The report is divided into various sections. The sections are purely for organizational purposes. Each section contains discrete information that may include subsets of information contained in other sections, and while related, do not sum or balance to one another.

AGENCIES THAT DO NOT HAVE RECEIVABLES TO REPORT
*This should **only** be used if the agency did not have liquidated and delinquent accounts receivable as of the beginning of the fiscal year AND did not have any accounts that became liquidated and delinquent during the fiscal year.*

Section I - System Entry
After logging into the website, the System Entry screen will appear. This is where the agency will begin reporting.

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

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

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

AGENCIES WITH DATA TO REPORT
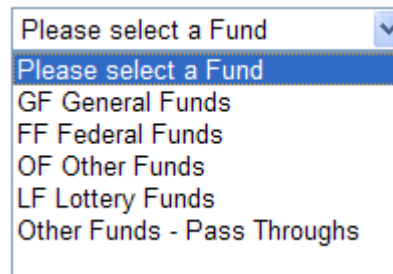
Section I - System Entry
After logging into the website, the System Entry screen will appear. This is where the agency will begin reporting.

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

A separate fund report must be generated for each fund type for which the agency has accounts to report. If there are no liquidated and delinquent accounts to report for a specific fund type, it is **not** necessary to create a separate fund report for that fund type.

From the drop down list, select the fund type:

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

NOTE – The fund category "**General Funds**" is for reporting receivables that create revenue in the General Fund. For example, a tax receivable payable to the General Fund per statute should be reported as General Funds. For purposes of reporting liquidated and delinquent account activity to LFO, receivables related to General Fund reduction of expense, (established under the provisions of OAM 20.40.00) should NOT

be reported under General Fund. Because a reduction of expense is not revenue, any receivable related to this activity should be reported to LFO as Other Funds.

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

Section II – Create Fund Report

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

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

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

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

Fund Report for GF General Fund - Fiscal Year 2018

[Save]

Section II *(Refer to instructions for section II)*

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

Liquidated and Delinquent Accounts	[A] Number Of Accounts	[B] Dollar Value($)
Beginning Balance 07/01/2017	0	0
Additions:	0	0
Collections:		(0)
Accounts Closed:	(0)	
Write-Off's:	(0)	(0)
Adjustments:		0
Reversals:	(0)	(0)
Ending Balance 6/30/2018	0	0

Unassigned Accounts/Doubtful Accounts	[A] Number Of Accounts	[B] Dollar Value($)
Total Unassigned, Non-exempt Accounts	0	0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	0
Doubtful Accounts	0	0

Section II Field Descriptions

Beginning Balance

Column A-   No entry is required because this number is ***System Generated.*** Amount represents the total number of liquidated and delinquent accounts as of July 1 of the reporting fiscal year. The number should equal the ending number of accounts from the previous year.

Column B-   No entry is required because this number is ***System Generated.*** Amount represents the total dollar value of liquidated and delinquent accounts as of July 1 of the reporting fiscal year. The total dollar value of accounts corresponds directly to the total number of accounts reported in Column [A]. The number should equal the ending balance dollar value from the previous year.

Additions

Column A-   Enter the total number of accounts that became liquidated and delinquent after July 1 of the reporting fiscal year. Only include accounts that were not included as liquidated and delinquent in the beginning balance. If an account became liquidated and delinquent after July 1 and the amount was collected prior to June 30 of the reporting fiscal year, include that account.

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

Note – It is not uncommon for the total number of accounts to remain the same even though there is an increase in the dollar value. For example, a small agency may have 50 liquidated and delinquent accounts valued at $5,000 at the

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

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

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

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

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

Do not include accounts that were written off or reversed; those accounts should be included in "Write-off's" or "Reversals" sections below.
Do not use a minus (-) sign or brackets; the accounts closed value defaults to a negative number.

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

If an account was written off in a prior fiscal year and subsequently became collectible in the current reporting fiscal year, enter the account as an addition in

"Additions" section above. **Do not use a minus (-) sign or brackets; the write-off account value defaults to a negative number.**

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

If an account was written off in a prior fiscal year and subsequently became collectible in the current reporting fiscal year, enter the account as an addition in "Additions" section (Column B) above. **Do not use a minus (-) sign or brackets; the write-off amount value defaults to a negative number.**

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

Do not include amounts that were increased due to interest accrued; those amounts should be reported in "Additions" section (Column B) above. **If the adjustment is to reduce the amount of liquidated and delinquent account balances, enter a minus (-) sign.**

Reversals
Column A-   Enter the total number of liquidated and delinquent accounts reported on a prior report that no longer met the definition of liquidated and delinquent as of June 30 of the reporting fiscal year. This includes:
- Accounts that were re-opened for appeal.
- Accounts reported as one fund type (i.e. General Fund) on a prior report and should be a different fund type (i.e. Other Fund) on the current report.
- Accounts affiliated with a loan that was renegotiated and is no longer delinquent.

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

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

Note – The reversal fields (for both columns A & B) should be blank if it is the first report generated for the fund type.

Ending Balance

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

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

Note: Per ORS 293.229 (2), agencies with an ending balance of $50 million (for all fund types) or greater must submit an additional report to the committees or interim committees of the Legislative Assembly related to Ways and Means not later than three months after submission of their LFO report. (Questions regarding this process should be directed to the agency's LFO Analyst).

Total Unassigned, Non-exempt Accounts

Column A- Enter the total number of liquidated and delinquent accounts represented in the "Ending Balance" section (Column A) above that were unassigned and non-exempt as of June 30 of the reporting fiscal year.

Column B- Enter the total dollar value of liquidated and delinquent accounts represented in the "Ending Balance" section (Column A) above that were unassigned and non-exempt as of June 30 of the reporting fiscal year.

Use the following formula to calculate Total Unassigned, Non-exempt Accounts:	Column A	Column B
Section II ending balance for Accounts		
Less: Section IIIa Accounts outstanding		
Less: Section IIIb Accounts outstanding		
Less: Section V total exemptions		
Equals: Total Unassigned, Non-exempt Accounts		

Note- If an account is in "recommended for write-off" or RWO status at DOR-OAA but the agency has not completed the write-off as of June 30, it should not be reflected as returned to originating agency in Section IIIa and would therefore not be included as an unassigned, non-exempt account.

Unassigned, Non-exempt Accounts with no Payment in over 90 Days

Column A- Enter the total number of liquidated and delinquent accounts represented in the "Total Unassigned, Non-exempt Accounts" section (Column A) above that have not had a payment in over 90 days and are not currently assigned for collection.

Column B- Enter the total dollar value of liquidated and delinquent dollar value represented in the "Total Unassigned, Non-exempt Accounts" section (Column B) above that have not had a payment in over 90 days and are not currently assigned for collection.

Note- Agencies that report accounts in this section must include in the Note field, information regarding the number and dollar value of accounts that are currently not assigned but have been previously assigned to either DOR-OAA or a PCF and were

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returned to the agency. Please also include a description of the current efforts by the agency to collect such accounts.

<u>**Doubtful Accounts**</u>

Column A-   Enter the total number of liquidated and delinquent accounts represented in the "<u>Ending Balance</u>" section (Column A) above that the agency believes there is no reasonable expectation of collection, ever. To assist in calculating the number of doubtful accounts, evaluate the collectability of each account or refer to the methodology used for calculating the agency's allowance for doubtful accounts included in the Annual Comprehensive Financial Report (ACFR).

Column B-   Enter the total dollar value of liquidated and delinquent accounts represented in the "<u>Ending Balance</u>" section (Column B) above that the agency believes there is no reasonable expectation of collection, ever. To assist in calculating the dollar value of doubtful accounts, evaluate the collectability of each account or refer to the methodology used for calculating the agency's allowance for doubtful accounts included in the ACFR. *(Note: The ACFR allowance for doubtful accounts should be more than or equal to the amount reported to LFO as doubtful.)*

<u>Section IIIa - Department of Revenue (ORS 293.231)</u>

In this section, report the total number of accounts and the total dollar value of accounts that were assigned to the Department of Revenue Other Agency Accounts (DOR-OAA) for *full collection services* (also known as **unrestricted** collection activity) during the reporting fiscal year. The number and dollar value reported in this section should also include accounts that DOR-OAA has subsequently forwarded to a private collection firm.

Report accounts assigned, collected, and returned by DOR-OAA during the reporting fiscal year.

<u>Do not report</u> the number and dollar values of accounts assigned to DOR-OAA for tax refund offset (restricted program). Accounts assigned to DOR-OAA for tax refund offset should be included in the totals reported in Section II.

Special Note: Prior to fiscal year 2020, agencies were required to track accounts (number and value) forwarded to a PCF by DOR-OAA, even though the agencies had no control over or first-hand knowledge of this transfer. Beginning with fiscal year 2020 agencies are no longer responsible for reporting DOR-OAA's account assignments to a PCF or when the PCF returns accounts to DOR-OAA. The agency remains responsible for reporting new assignments to DOR-OAA, collections while assigned and accounts returned to the agency.

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

Section IIIa Field Descriptions

Beginning Balance
Column A-   No entry is required because this number is ***System Generated.*** Amount represents the total number of liquidated and delinquent accounts, reported in Section II, that were assigned to Department of Revenue Other Agency Accounts (DOR-OAA) for **unrestricted collection** as of July 1 of the reporting fiscal year. The number should equal the ending balance of accounts from the previous year.

Column B-   No entry is required because this number is ***System Generated.*** Amount represents the total dollar value of liquidated and delinquent accounts, reported in Section II, that were assigned to DOR-OAA for **unrestricted collection** as of July 1 of the reporting fiscal year. The dollar value of accounts corresponds directly to the number of accounts reported in Section IIIa, Column A. The dollar value should equal the ending balance reported from the previous year.

Additions
Column A-   Enter the total number of accounts, reported in Section II, assigned to DOR-OAA for **unrestricted collection** during the reporting fiscal year.

Note – Number of accounts reported in Section IIIa, "Additions" may include Column A accounts reported in the Section II, "Beginning balance" or "Additions".

Column B-   Enter the total dollar value of accounts, reported in Section II, assigned to DOR-OAA for **unrestricted collection** during the reporting fiscal year.

Note – Dollar values reported in Section IIIa, "Additions" may include Column B dollar values reported in the Section II, "Beginning balance" or "Additions".

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

Note – Enter collections in Section IIIa, even if the report from DOR-OAA indicates that the account was assigned to a PCF at the time of the collection.

Accounts Satisfied

Column A-   Enter the total number of accounts <u>paid in full</u> while assigned to DOR-OAA for full collections.

Do not include accounts that were compromised or returned; those accounts should be included in "Returned to originating agency", below. **Do not use a minus (-) sign or brackets; the accounts satisfied value defaults to a negative number.**

Note – Enter the number of accounts paid in full in Section IIIa: Accounts Satisfied, even if the report from DOR-OAA indicates that the account was assigned to a PCF at the time of the payment in full.

Forward to PCF

As of FY 2020, this field will no longer be used. Agencies will report only accounts as assigned to DOR-OAA and will no longer track the movement of accounts between the PCF and DOR-OAA.

Returned to Originating Agency

Column A-   Enter the total number of accounts returned from DOR-OAA to the originating agency during the reporting fiscal year. **Do not use a minus (-) sign or brackets; the returned to originating agency number defaults to a negative number.**

Column B-   Enter the total dollar value of accounts returned from DOR-OAA to the originating agency during the reporting fiscal year. Use the value of the account on the date of the return. **Do not use a minus (-) sign or brackets; the returned to originating agency value defaults to a negative number.**

Note- If an account is in "recommended for write-off" or RWO status at DOR-OAA but the agency has not completed the write-off (recorded in Section II) as of June 30, it should not be reflected as returned to originating agency.

Accounts Outstanding

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

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

Collection Fees Paid by Debtors

Column A-   Enter the total number of accounts collected during the reporting fiscal year in which the debtor paid the DOR-OAA collection fee.

Column B-   Enter the total dollar value of DOR-OAA collection fees paid by the debtor during the reporting fiscal year.

Note – Be sure to only include the collection fees for unrestricted accounts.

Collection Fees Paid by Originating Agency
Column A-   Enter the total number of accounts collected during the reporting fiscal year in which the originating agency paid the DOR-OAA collection fee.

Column B-   Enter the total dollar value of DOR-OAA collection fees paid by the originating agency during the reporting fiscal year.

Note – Be sure to only include the collection fees for unrestricted accounts.

Section IIIb - Private Collection (ORS 293.231)
In this section, report the total number and dollar value of accounts, reported in Section II, that the agency directly assigned to private collection firms (PCF) during the reporting fiscal year. (Do not include accounts that DOR-OAA has forwarded to a PCF, or accounts that a PCF returned to DOR)

Report accounts assigned, collected, and returned to originating agency during the reporting fiscal year.

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

Section IIIb Field Descriptions

Beginning Balance
Column A-   No entry is required because this number is ***System Generated.*** Amount represents the total number of liquidated and delinquent accounts, reported in Section II, that were assigned to a PCF as of July 1 of the reporting fiscal year. The number should equal the ending balance of accounts from the previous year.

Column B-   No entry is required because this number is ***System Generated.*** Amount represents the total dollar value of liquidated and delinquent accounts, reported in Section II, that were assigned to a PCF as of July 1 of the reporting fiscal year. The dollar value of accounts correspond directly to the number of accounts reported in Section IIIb, Column A. The dollar value should equal the ending balance reported from the previous year.

Additions
Column A-   Enter the total number of accounts, reported in Section II that your agency assigned *directly to* a PCF during the reporting fiscal year.

Column B-   Enter the total dollar value of accounts, reported in Section II that your agency assigned *directly* to a PCF during the reporting fiscal year.

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

Accounts Satisfied
Column A-   Enter the total number of accounts <u>paid in full</u> while assigned to a PCF. Do not include accounts that were compromised or returned; those accounts should be included in "Return to DOR" or "Returned to originating agency", below. **Do not use a minus (-) sign or brackets; the accounts satisfied value defaults to a negative number.**

Return to DOR
As of FY 2020, this field will no longer be used. Agencies will report only accounts as assigned to DOR-OAA and will no longer track the movement of accounts between the PCF and DOR-OAA.

Returned to Originating Agency
Column A-   Enter the total number of accounts returned from PCFs to the originating agency during the reporting fiscal year. **Do not use a minus (-) sign or brackets; the returned to originating agency amount defaults to a negative number.**

Column B-   Enter the total dollar value of accounts returned from PCFs to the originating agency during the reporting fiscal year. Use the value of the account on the date of the return. **Do not use a minus (-) sign or brackets; the returned to originating agency value defaults to a negative number.**

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

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

   Note – Accounts that have been forwarded to a PCF by DOR-OAA should **not** be included in the Section IIIb-Accounts Outstanding.

Collection Fees Paid by Debtors
Column A-   Enter the total number of accounts collected during the reporting fiscal year in which the debtor paid the PCF collection fee.

Column B-   Enter the total value of PCF collection fees paid by the debtor during the reporting fiscal year.

Collection Fees Paid by Originating Agency
Column A-   Enter the total number of accounts collected during the reporting fiscal year in which the originating agency paid the PCF collection fee.

Column B-   Enter the total value of PCF collection fees paid by the originating agency during the reporting fiscal year.

Section IIIc – Accepted Offers of Compromise
In this section, report the total number and dollar value of accounts that were paid in full during the reporting fiscal year in which an offer in compromise was accepted for the settlement of the debt owed. Refer to OAM 35.30.80 for more information on Offers in 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

Section IIIc Field Descriptions

Original Debt
Column A-   Enter the total number of accounts paid in full during the reporting fiscal year in which an offer in compromise was accepted for the settlement of the debt owed.

Column B-   Enter the total "original" dollar value of accounts paid in full during the reporting fiscal year in which an offer in compromise was accepted for the settlement of the debt owed.

Penalties and Interest
Column B-   Enter the total dollar value of penalties and interest accumulated during the life of the accounts reported in Section IIIc, for the "Original Debt".

Collection Fees
Column B-   Enter the total dollar value of collection fees paid by the agency associated with collecting the accounts reported in Section IIIc, for the "Original Debt".

Other Fees/Charges/Adjustments/Prior Payments

Column B- Enter the total dollar value of all other fees (e.g. legal services), charges, adjustments and prior payments associated with the accounts reported in Section IIIc, for the "Original Debt". **Enter a minus (-) sign if the amount reduces the amount of the liquidated and delinquent account balances.**

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

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

Net Settlement Received
Column B- Enter the total dollar value of the settlement received. **Do not use a minus (-) sign or brackets, the amount of settlement received defaults to a negative number.**

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

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

Section IIIc (continued) – Collections on Accounts Due to Offset

In this section, report the total number and dollar value of accounts collected during the reporting fiscal year in which the collection was the result of an **Offset**.

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

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

Field Descriptions
Federal Treasury Offset Program
Column A- Enter the total number of accounts collected during the reporting fiscal year in which the collection was the result of an offset through one of the Federal Treasury Offset Programs: (State Reciprocal Program, Child Support, Unemployment Insurance, Supplemental Nutrition Assistance Program, and State Income Tax).

Column B- Enter the total dollar value of offsets received through the Federal Treasury Offset Program during the reporting fiscal year for accounts reported in "Federal Treasury Offset Program", Column A.

State of Oregon Vendor Offset Program

Column A-   Enter the total number of accounts collected during the reporting fiscal year in which the collection was the result of an offset through the state of Oregon Vendor Offset Program (refer to OAM 35.30.90).

Column B-   Enter the total dollar value of offsets received through the state of Oregon Vendor Offset Program during the reporting fiscal year for accounts reported in "State of Oregon Vendor Offset Program", Column A.

> *Note –* If an agency offsets an amount owed to an entity against a debt owed to the agency by the same entity that should be reported in this section.

State of Oregon Tax Offset Program

Column A-   Enter the total number of accounts collected during the reporting fiscal year in which the collection was the result of an offset through the state of Oregon Tax Offset Program.

Column B-   Enter the total dollar value of offsets received through the state of Oregon Tax Offset Program during the reporting fiscal year for accounts reported in "State of Oregon Tax Offset Program", column A.

Section IV – Accounts due from current and former employees

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

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

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

Section IV *(Refer to instructions for section IV)*

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

Account Due from Current and Former Employees	[A] Number Of Accounts	[B] Dollar Value($)
Delinquent Amount due:	0	0

Section IV Field Descriptions

Delinquent Amount Due

Column A-   Enter the total number of liquidated and delinquent accounts, reported in the Section II ending balance, due from current and former employees as of June 30. *Note: These accounts may also be reported in any one of Sections IIIa, IIIb, or V.*

Column B-   Enter the total dollar value of liquidated and delinquent accounts, reported in the Section II ending balance, due from current and former employees as of June 30. *Note: These accounts may also be reported in any one of Sections IIIa, IIIb, or V.*

Section V - Exempt Accounts

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

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

An account may be exempt from assignment by statute (ORS 293.231) or by policy (OAM 35.40.10). An account may fall under more than one reason for exemption. If this occurs, only report the account and dollar value in the category that best describes the overriding reason for the account's exemption (do not report one account in multiple exemption categories).
Note – This section of the report provides additional detail to the amounts reported in Section II.

Note – If an account is assigned as of June 30, do not report the account in Section V.

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($)
Statutorily Prohibited or Exempt		
Prohibited by Law - ORS 293.231(4)	0	0
Exempt under ORS 293.231(7)		
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
Administratively Exempt		
debtor hardship	0	0
non-consensual lien	0	0
secured by bond	0	0
payment on multiple accounts within 90 days or 1 year as applicable	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 2023	0	0

Section V Field Descriptions

Statutorily Prohibited or Exempt

Prohibited by Law – ORS 293.231(4)
Column A-   Enter the total number of accounts, reported in the Section II ending balance, that are exempt from assignment because the accounts are <u>prohibited by state or federal law</u> or regulation from assignment or collection.

Column B-   Enter the total dollar value of accounts reported in column A that are prohibited by state or federal law or regulation from assignment or collection reported in "Prohibited by Law", column A.

Exempt under ORS 293.231:

Consensual security interest
Column A-   Enter the total number of accounts, reported in the Section II ending balance, that are exempt from assignment because there is a consensual security interest in real or personal property. A consensual security interest is an enforceable interest in real or personal property voluntarily created by a debtor to secure an obligation to pay a debt (e.g. a mortgage, a trust deed, a security agreement, or pledge securities).

Column B-   Enter the total dollar value of the accounts with consensual security interests reported in "Consensual security interest", column A.

Court ordered judgment
Column A-   Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because there is a court ordered judgment that includes restitution or a payment to the Department of Justice Crime Victims Assistance Section.

Column B-   Enter the total dollar value of accounts with court ordered judgments reported in "Court ordered judgment", column A.

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

Column B-   Enter the total dollar value of accounts in litigation reported in "Litigation, bankruptcy, mediation, etc.", column A.

Student loan of a student attending school
Column A-   Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because the accounts represent student loans owed by a student who is attending school.

Column B-   Enter the total dollar value of accounts owed by students attending school reported in "Student loan of a student attending school", column A.

State agency receivables
Column A-   Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because the accounts are owed by a state agency.

Column B-   Enter the total dollar value of accounts owed by a state agency reported in "State agency receivables", column A.

Federal or local government receivables

Column A-   Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because the accounts are owed by a federal or local government.

Note – Local government has the meaning given in ORS 174.116.

Column B-   Enter the total dollar value of accounts owed by a federal or local government reported in "Federal or local government receivables", column A.

Hospitalized debtor

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

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

Imprisoned debtor

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

Column B-   Enter the total dollar value of accounts where the debtor is imprisoned reported in "Imprisoned debtor", column A.

Account less than $100.00

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

Column B-   Enter the total dollar value of accounts where the total amount due is less than $100 reported in "Account less than $100.00", column A.

Loss of federal funds or federal program funds

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

Column B-   Enter the total dollar value of accounts where assigning the debt would result in a loss of federal funding or a loss of funding under a federal program reported in "Loss of federal funds or federal program funds", column A.

Owed by a closed estate

Column A-   Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because the accounts are owed by an estate and the state agency has notice that the estate has closed.

Column B- Enter the total dollar value of accounts that are owed by an estate and the state agency has notice that the estate has closed reported in "Owed by a closed estate", column A.

Suspension of collection under ORS 305.155
Column A- Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because the accounts are eligible for suspension of collection as provided in ORS 305.155.

Column B- Enter the total dollar value of accounts eligible for suspension of collection as provided in ORS 305.155 reported in "Suspension of collection under ORS 305.155", column A.

Administratively Exempt

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

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

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

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

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

Column B- Enter the total dollar value of accounts that were secured by a bond reported in "Secured by bond", column A.

Payment on multiple accounts within prior 90 days or one year as applicable
Column A- Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because the accounts are one of multiple accounts owed to the agency by the same debtor, any one of which accounts have received a payment within the preceding 90-day or one year period as applicable, including accounts created and paid at the same time.

Column B- Enter the total dollar value of accounts that are one of multiple accounts owed to the agency by the same debtor reported in "Payment on multiple accounts within prior 90 days or one year as applicable", column A.

ORS Ch. 825, or 826 related to a motor carrier
Column A- Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because assignment would result in the referral of a monetary penalty, fee or tax under ORS Chapters 825 or 826 related to a motor carrier operating authority unless the closing audit of the motor carrier operating authority is final.

Column B- Enter the total dollar value of accounts relating to ORS Chapters 825 or 826 reported in "ORS Ch. 825, or 826 related to a motor carrier", column A.

Wage garnishment or order prevents
Column A- Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because a wage garnishment has been served on the debtor's employer and no funds are available to the state agency because a wage garnishment or order to withhold earnings of higher priority currently prevents any funds from being applied to the state agency debt.

Column B- Enter the total dollar value of accounts exempt because of wage garnishments reported in "Wage garnishment or order prevents", column A.

Spousal or child support
Column A- Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because the accounts are for amounts owed as spousal or child support from an administrative or judicial support order, judgment or decree.

Column B- Enter the total dollar value of accounts associated with spousal or child support reported in "Spousal or child support", column A.

Not income-producing and no assets
Column A- Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because the accounts are owed by a corporation that is not and, for the foreseeable future, will not be engaged in any income-producing activity and there are no assets from which the debt could be collected.

Column B- Enter the total dollar value of accounts associated with corporations with no assets or income-producing activities reported in "Not income-producing and no assets", column A.

DAS approved exemptions (ORS 293.233)
Column A- Enter the total number of accounts, reported in the Section II ending balance, exempt from assignment because the agency received a DAS approved exemption (refer to OAM 35.40.10).

Column B- Enter the total dollar value of accounts exempted by DAS agency-specific exemption reported in "DAS approved exemptions (ORS 293.233)", column A.

Total Exemptions for this fiscal year

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

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

Note

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

Note:

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4000 characters remaining

Save

Required Entry - 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 exempt from the 90-day assignment provisions referenced in ORS 293.231 as per ORS [enter applicable statute]*."

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

Required Entry - Agencies that reported accounts in section II as unassigned, non-exempt with no payment in over 90 days must include a description of the current efforts by the agency to collect such accounts.

Saving, Editing, Printing, and General Navigation

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

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

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

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

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

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