

Minutes Accounts Receivable Core Committee (ARCC)



Meeting Date: March 21, 2023
2:00 pm-3:30 pm

Location: Virtual meeting via Microsoft Teams

Attendees: Rick Allen (OED); Brad Batchelor (PUC); Nikki Bennett (DOR-OAA); Jill Blackford (DOC); Maria Bustamante (DAS); Karen Carson (DHS); Kyle Davis (ODE); Sarah Davis (ODC); Marie Elkins (PERS); Todd Evans (DOR-OAA); Svetlana Fadden (DHS); Connie Flowers (ODE); Gerold Floyd (DAS-SWARM); Flor Garibay-Vega (HECC); Kim Gladwill-Rowley (LCB); Daniel Goettsch (DCBS); Kimberly Hall (WRD); Shaumae Hall (DEQ); Jason Hamblen (DOR); Donna Haole-Valenzuela (ODVA); Jennifer Hodgdon (Lottery); Janki Jiao (OHCS); Caty Karayel (REA); Laura Kardokus (TAX); Bill Lee (DAS); Alejandra Martinez (DAS); Lindsey McFadden (DAS); Katya Medvedeva (DAS); Christine Nielson (DHS); Sue Nunley (DOJ); Jesse Oliver (OED); M Parker; Michael Peppler (ODOE); Melissa Phillips (OYA); Matthew Powell (DPSST); Alexander Roome (DHS); Roxann Shepard (DOC); Cindy Stockstill (OPRD); James Terrusa (OED); Taylor Towers (DAS); Anna Unger (DOC); Sheleen Wilks (ODF); Adam Wilson (OED)

ITEM	TIME STAMP	ACTION, DISCUSSION
Welcome and introductions	0:00:00	
SWARM announcements-	0:00:45	Reminder for agencies that are subject to the Oregon Accounting Manual that the third quarter ARPM reports are due by April 30, 2023. Please email the reports to SWARM@das.oregon.gov .
ARPM analysis discussion, comparison of peer groups	0:01:30	Gerold shared that DAS is in the process of establishing peer groups of agencies for purposes of analyzing ARPM data. By looking at agencies with similar functions we can look for agencies that have substantially different data compared to the peers. Please note that the groupings are just our first take and can change over time as we learn more about agencies receivables. Also, the column for the average of L&D collections as a % of total A/R collections for each year is the average of the % for the four quarters, while the values shown are the sum of the four quarters collections. For example, if for three quarters the data showed 0% of L&D and in the last quarter it was 100%, while the sum of the values would show

		<p>100% was L&D the average would be 25% (100%/4 quarters).</p> <p>As we finalize these peer groups we will be reaching out to the agencies with the outlier information. Our goal is to help insure accuracy of information and assist agencies with improvement in collections and A/R management. The spreadsheet displayed is provided as Attachment A.</p>
Legislative session discussion- bills tracked	0:12:40	<p>Gerold shared a list of legislative bills that are being tracked by SWARM due to possible impacts on accounts receivable/ collections or involve creation or abolishment of agencies as that impacts various reporting requirements. The Attachment B below provides the list of bills tracked and shows the status of the bill as of 3/21/23.</p>
<p>Focus going forward on compliance with assignment requirements.</p> <ul style="list-style-type: none"> Unassigned non-exempt accounts with no payments for more than 90 days. <p>Accounts identified as RWO by DOR</p>	0:26:30	<p>The new DAS director after reviewing the Accounts Receivable Management Report and in accordance with the new Governor directive to hold agencies more accountable SWARM has been asked to establish a plan for how SWARM can improve statewide collections. Our first area is to work with agencies that have not received the A/R Honor Roll in the last two years (about 20% of agencies). The second area is to work with agencies that have reported unassigned non-exempt accounts with no payments for more than 90 days. SWARM will be reaching out to agencies who have reported accounts in this category. One area that we have seen based on the agency comments is this value has included accounts that were in RWO status at DOR-OAA but have not yet been written-off by the agency. Gerold shared a spreadsheet (Attachment C) with some examples of reporting with scenarios (account exemptions, reported as unassigned non-exempt with no payments, reporting the accounts as still at DOR because it is not yet written off and finally when the RWO accounts have been written-off). If accounts were previously reported as unassigned non-exempt with no payments for 90 days because they were returned to the agency in Section IIIa but the agency has not written them off and doesn't plan to do so as a result of internal</p>

		system limitations or concerns such as licensing agencies that would not want to issue a license these would need to be included as an addition in Section IIIa to now include them in the DOR-OAA ending balance. This is ONLY if the agency has not written the accounts off in their books.
Roundtable	0:41:50	Todd Evans at DOR-OAA shared they are bringing on a fourth private collection firm to the list of vendors that they use. This does not impact anything for agencies directly but will allow DOR another option for assigning accounts. DOR-OAA will still make assignment to two of these vendors before identifying the RWO status.
Adjournment	0:45:07	The meeting was adjourned at 2:45 pm

Next meeting:

Tuesday, May 16, 2023 (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)

2:00pm – 3:30pm via Teams ([meeting link](#))

Attachment A

ARPM Agency Peer Group Analysis

	2020			2021			2022			2023 (six months)			Total Average of L&D collections as a % of total A/R		
	Sum of Total A/R collected	Sum of Total L&D collected	Average of L&D collections as a % of total A/R	Sum of Total A/R collected	Sum of Total L&D collected	Average of L&D collections as a % of total A/R	Sum of Total A/R collected	Sum of Total L&D collected	Average of L&D collections as a % of total A/R	Sum of Total A/R collected	Sum of Total L&D collected	Average of L&D collections as a % of total A/R	Total Sum of Total A/R collected	Total Sum of Total L&D collected	Total Average of L&D collections as a % of total A/R
Administration															
Administrative Services, Department of	\$ 663,126,266.78	\$ 81,725,426.00	13.13%	\$ 659,455,935.62	\$ 11,767,797.00	2.59%	\$ 781,558,676.69	\$ 29,134,138.00	4.68%	\$ 355,205,056.00	\$ 10,145,024.00	2.57%	\$ 2,459,345,935.09	\$ 132,772,385.00	6.20%
Aviation, Department of	\$ 744,478.93	\$ 7,606.26	1.06%	\$ 671,955.40	\$ 5,688.34	0.88%	\$ 657,143.99	\$ 8,607.95	1.29%	\$ 347,478.00	\$ 5,251.00	1.55%	\$ 2,421,056.32	\$ 27,153.55	1.14%
Facilities Authority, Oregon	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Library, Oregon State	\$ 6,823.00	\$ 4,271.00	69.08%	\$ 15,290.00	\$ 14,790.00	82.22%	\$ 35,853.41	\$ 35,043.41	99.37%	\$ 2,647.00	\$ 750.00	16.73%	\$ 60,613.41	\$ 54,854.41	74.01%
Lottery Commission, Oregon	\$ 843,460,203.00	\$ 26,536.00	0.00%	\$ 957,901,023.45	\$ 4,700.00	0.00%	\$ 1,278,995,889.00	\$ 34,137.00	0.00%	\$ 608,575,038.00	\$ 400.00	0.00%	\$ 3,688,932,153.45	\$ 65,773.00	0.00%
Office of the Governor	\$ 677,948.00	\$ -	0.00%	\$ 1,118,430.00	\$ -	0.00%	\$ 1,299,323.00	\$ -	0.00%	\$ 888,967.00	\$ -	0.00%	\$ 3,984,668.00	\$ -	0.00%
Public Employees Retirement System	\$ 1,117,207,985.20	\$ 20,830,143.29	4.08%	\$ 1,672,493,280.00	\$ 13,832,343.00	0.83%	\$ 1,753,471,847.00	\$ 15,607,729.00	0.86%	\$ 832,954,110.00	\$ 1,088,639.00	0.13%	\$ 5,376,127,222.20	\$ 51,358,854.29	1.67%
Revenue, Department of	\$ 1,655,197,285.00	\$ 223,575,275.00	16.80%	\$ 2,279,284,421.56	\$ 185,496,881.75	9.65%	\$ 2,453,378,127.83	\$ 224,200,701.66	10.38%	\$ 871,410,183.00	\$ 96,965,852.00	11.36%	\$ 7,259,270,017.39	\$ 730,238,710.41	12.15%
Transportation, Department of	\$ 118,010,898.01	\$ 11,046,845.59	8.92%	\$ 194,146,532.26	\$ 12,848,447.51	7.88%	\$ 323,067,771.20	\$ 11,363,882.51	4.81%	\$ 59,833,763.00	\$ 6,661,661.00	10.49%	\$ 695,058,964.47	\$ 41,920,836.61	7.67%
Administration Total	\$ 4,398,431,887.92	\$ 337,216,103.14	12.56%	\$ 5,765,086,868.29	\$ 223,970,647.60	11.56%	\$ 6,592,464,632.12	\$ 280,384,239.53	13.49%	\$ 2,729,217,242.00	\$ 114,867,577.00	4.76%	\$ 19,485,200,630.33	\$ 956,438,567.27	11.43%

	2020		2021		2022		2023 (six months)		Total Average of % of A/R over 90 days (# of accounts)	
	Average of % of A/R over 90 days (# of accounts)	Average of % of A/R over 90 days (\$ of accounts)	Average of % of A/R over 90 days (# of accounts)	Average of % of A/R over 90 days (\$ of accounts)	Average of % of A/R over 90 days (# of accounts)	Average of % of A/R over 90 days (\$ of accounts)	Average of % of A/R over 90 days (# of accounts)	Average of % of A/R over 90 days (\$ of accounts)	Total Average of % of A/R over 90 days (# of accounts)	Total Average of % of A/R over 90 days (\$ of accounts)
Administration										
Administrative Services, Department of	10.50%	6.19%	13.21%	7.50%	10.76%	22.59%	6.33%	10.19%	10.75%	11.82%
Aviation, Department of	46.74%	32.46%	54.85%	44.36%	66.60%	63.04%	61.34%	63.42%	56.82%	49.02%
Facilities Authority, Oregon	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Library, Oregon State	30.56%	30.85%	13.97%	15.49%	0.00%	0.00%	60.42%	53.48%	21.35%	20.88%
Lottery Commission, Oregon	0.38%	0.39%	19.78%	24.10%	13.00%	19.73%	5.56%	14.20%	10.27%	14.66%
Office of the Governor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Public Employees Retirement System	99.51%	66.23%	75.88%	59.28%	79.53%	69.04%	77.24%	70.84%	83.87%	65.71%
Revenue, Department of	70.93%	75.94%	66.61%	60.23%	72.90%	63.79%	80.18%	66.82%	71.58%	66.68%
Transportation, Department of	52.24%	34.66%	46.25%	30.23%	46.57%	35.91%	43.92%	36.26%	47.72%	33.98%

	2020			2021			2022			2023 (six months)			Total Average of L&D collections as a % of total A/R		
	Sum of Total A/R collected	Sum of Total L&D collected	Average of L&D collections as a % of total A/R	Sum of Total A/R collected	Sum of Total L&D collected	Average of L&D collections as a % of total A/R	Sum of Total A/R collected	Sum of Total L&D collected	Average of L&D collections as a % of total A/R	Sum of Total A/R collected	Sum of Total L&D collected	Average of L&D collections as a % of total A/R	Total Sum of Total A/R collected	Total Sum of Total L&D collected	Total Average of L&D collections as a % of total A/R
Advocacy															
Advocacy Commissions Office, Oregon	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Blind, Commission for the	\$ 376,480.07	\$ 1,386.60	0.27%	\$ 64,150.61	\$ -	0.00%	\$ 107,966.79	\$ -	0.00%	\$ 252,795.00	\$ -	0.00%	\$ 801,392.47	\$ 1,386.60	0.08%
Employment Relations Board	\$ 116,624.00	\$ 12,715.00	12.77%	\$ 85,554.00	\$ 17,919.00	20.84%	\$ 122,541.00	\$ 42,352.00	20.26%	\$ 56,563.00	\$ 4,730.00	8.37%	\$ 381,282.00	\$ 77,716.00	16.58%
Labor and Industries, Bureau of	\$ 1,279,618.00	\$ 131,672.00	12.57%	\$ 2,267,431.00	\$ 121,488.00	16.29%	\$ 1,784,734.00	\$ 78,432.00	8.25%	\$ 1,367,788.00	\$ 21,530.00	2.25%	\$ 6,699,571.00	\$ 353,122.00	10.93%
Land Use Board of Appeals	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ 703.00	\$ 313.00	25.00%	\$ -	\$ -	0.00%	\$ 703.00	\$ 313.00	7.14%
Long Term Care Ombudsman, Office of	\$ 2,418.00	\$ -	0.00%	\$ 30,822.00	\$ -	0.00%	\$ 80,734.10	\$ -	0.00%	\$ -	\$ -	0.00%	\$ 113,974.10	\$ -	0.00%
Veterans' Affairs, Department of	\$ 6,068,766.00	\$ 434,258.00	7.11%	\$ 5,225,273.21	\$ 220,708.00	4.36%	\$ 4,780,469.00	\$ 118,502.00	2.44%	\$ 2,158,019.00	\$ 61,716.00	2.90%	\$ 18,232,527.21	\$ 835,184.00	4.39%
Advocacy Total	\$ 7,843,906.07	\$ 580,031.60	4.67%	\$ 7,673,230.82	\$ 360,115.00	5.93%	\$ 6,877,147.89	\$ 239,599.00	7.99%	\$ 3,835,165.00	\$ 87,976.00	1.93%	\$ 26,229,449.78	\$ 1,267,721.60	5.59%

	2020		2021		2022		2023 (six months)		Total Average of % of A/R over 90 days (# of accounts)	
	Average of % of A/R over 90 days (# of accounts)	Average of % of A/R over 90 days (\$ of accounts)	Average of % of A/R over 90 days (# of accounts)	Average of % of A/R over 90 days (\$ of accounts)	Average of % of A/R over 90 days (# of accounts)	Average of % of A/R over 90 days (\$ of accounts)	Average of % of A/R over 90 days (# of accounts)	Average of % of A/R over 90 days (\$ of accounts)	Total Average of % of A/R over 90 days (# of accounts)	Total Average of % of A/R over 90 days (\$ of accounts)
Advocacy										
Advocacy Commissions Office, Oregon	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Blind, Commission for the	22.10%	49.22%	17.79%	58.05%	31.05%	64.22%	34.52%	54.30%	25.20%	56.75%
Employment Relations Board	17.89%	21.42%	41.05%	37.60%	53.26%	59.93%	39.19%	37.05%	37.66%	39.28%
Labor and Industries, Bureau of	96.96%	98.27%	97.98%	95.44%	98.01%	78.64%	80.48%	84.84%	95.20%	89.94%
Land Use Board of Appeals	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Long Term Care Ombudsman, Office of	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Veterans' Affairs, Department of	37.66%	59.35%	45.14%	69.84%	47.20%	81.44%	53.08%	73.50%	44.73%	70.68%

	2020			2021			2022			2023 (six months)			Total Sum of Total A/R collected	Total Sum of Total L&D collected	Total Average of L&D collections as a % of total A/R
	Sum of Total A/R collected	Sum of Total L&D collected	Average of L&D collections as a % of total A/R collections	Sum of Total A/R collected	Sum of Total L&D collected	Average of L&D collections as a % of total A/R collections	Sum of Total A/R collected	Sum of Total L&D collected	Average of L&D collections as a % of total A/R collections	Sum of Total A/R collected	Sum of Total L&D collected	Average of L&D collections as a % of total A/R collections			
Education															
Education, Department of	\$ 11,046,331.00	\$ 73,932.00	0.99%	\$ 18,465,351.48	\$ 1,191,188.44	6.92%	\$ 34,412,363.00	\$ 881,031.00	6.76%	\$ 6,224,525.00	\$ 170,369.00	2.69%	\$ 70,148,570.48	\$ 2,316,520.44	4.57%
Forest Resources Institute, Oregon	\$ 24,800.27	\$ -	0.00%	\$ 52,150.59	\$ -	0.00%	\$ 173,590.59	\$ -	0.00%	\$ -	\$ -	0.00%	\$ 250,541.45	\$ -	0.00%
Higher Education Coordinating Commission	\$ 2,242,662.00	\$ -	0.00%	\$ 9,034,456.26	\$ 668.00	0.01%	\$ 20,167,265.00	\$ 881.00	0.01%	\$ 8,213,388.00	\$ -	0.00%	\$ 39,657,771.26	\$ 1,549.00	0.00%
Education Total	\$ 13,313,793.27	\$ 73,932.00	0.33%	\$ 27,551,958.33	\$ 1,191,856.44	2.31%	\$ 54,753,218.59	\$ 881,912.00	2.26%	\$ 14,437,913.00	\$ 170,369.00	0.90%	\$ 110,056,883.19	\$ 2,318,069.44	1.53%

	2020		2021		2022		2023 (six months)		Total Average of % of A/R over 90 days (# of accounts)	Total Average of % of A/R over 90 days (\$ of accounts)
	Average of % of A/R over 90 days (# of accounts)	Average of % of A/R over 90 days (\$ of accounts)	Average of % of A/R over 90 days (# of accounts)	Average of % of A/R over 90 days (\$ of accounts)	Average of % of A/R over 90 days (# of accounts)	Average of % of A/R over 90 days (\$ of accounts)	Average of % of A/R over 90 days (# of accounts)	Average of % of A/R over 90 days (\$ of accounts)		
Education										
Education, Department of	21.18%	22.66%	26.14%	44.01%	20.83%	48.96%	35.86%	22.05%	24.59%	36.19%
Forest Resources Institute, Oregon	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Higher Education Coordinating Commission	62.23%	56.13%	7.08%	2.76%	0.00%	0.00%	0.00%	0.00%	19.80%	16.82%

	2020			2021			2022			2023 (six months)			Total Sum of Total A/R collected	Total Sum of Total L&D collected	Total Average of L&D collections as a % of total A/R
	Sum of Total A/R collected	Sum of Total L&D collected	Average of L&D collections as a % of total A/R collections	Sum of Total A/R collected	Sum of Total L&D collected	Average of L&D collections as a % of total A/R collections	Sum of Total A/R collected	Sum of Total L&D collected	Average of L&D collections as a % of total A/R collections	Sum of Total A/R collected	Sum of Total L&D collected	Average of L&D collections as a % of total A/R collections			
Natural Resource															
Agriculture, Department of	\$ 12,249,152.00	\$ 419,772.00	3.75%	\$ 10,980,277.00	\$ 371,581.00	3.48%	\$ 11,377,413.00	\$ 455,876.00	4.34%	\$ 5,446,154.00	\$ 146,660.00	2.87%	\$ 40,052,996.00	\$ 1,393,889.00	3.72%
Columbia River Gorge Commission	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Fish and Wildlife, Oregon Department of	\$ 88,425,728.02	\$ 555.00	0.00%	\$ 78,821,536.61	\$ 298.00	0.00%	\$ 88,540,722.38	\$ 969.00	0.00%	\$ 44,688,843.00	\$ 192.00	0.00%	\$ 300,476,830.01	\$ 2,014.00	0.00%
Forestry, Oregon Department of	\$ 196,168,800.00	\$ 49,810.87	0.02%	\$ 199,876,363.00	\$ 39,107,485.06	17.86%	\$ 153,122,465.00	\$ 2,236.00	0.00%	\$ 81,547,973.00	\$ 1,226.00	0.00%	\$ 630,715,601.00	\$ 39,160,757.93	5.11%
Lands, Department of State	\$ 2,339,802.41	\$ 146,562.51	9.39%	\$ 2,073,762.87	\$ 202,449.43	9.28%	\$ 3,105,891.00	\$ 10,770.00	0.34%	\$ 1,229,280.00	\$ -	0.00%	\$ 8,748,736.28	\$ 359,781.94	5.43%
Marine Board, Oregon State	\$ 5,905,462.00	\$ 11,333.00	39.10%	\$ 5,789,525.91	\$ 11,094.57	26.44%	\$ 6,739,388.44	\$ 8,168.00	26.41%	\$ 6,412,300.00	\$ 4,220.00	0.60%	\$ 24,846,676.35	\$ 34,815.57	26.36%
Parks & Recreation Department, Oregon	\$ 6,369,160.79	\$ 15,894.95	0.27%	\$ 9,601,890.00	\$ 5,796.66	0.06%	\$ 8,364,784.00	\$ 4,940.00	0.06%	\$ 3,824,252.00	\$ 5,209.00	0.12%	\$ 28,160,086.79	\$ 31,840.61	0.13%
Water Resources Department	\$ 2,899,121.00	\$ 12,154.00	0.73%	\$ 3,040,965.24	\$ 21,489.00	1.15%	\$ 3,494,299.00	\$ 21,513.00	1.36%	\$ 1,656,981.00	\$ 6,260.00	0.55%	\$ 11,091,366.24	\$ 61,416.00	1.00%
Watershed Enhancement Board, Oregon	\$ 482,985.00	\$ -	0.00%	\$ 1,110,739.00	\$ -	0.00%	\$ 272,979.56	\$ -	0.00%	\$ 204,784.00	\$ -	0.00%	\$ 2,071,487.56	\$ -	0.00%
Natural Resource Total	\$ 314,840,211.22	\$ 656,082.33	5.92%	\$ 311,295,059.63	\$ 39,720,193.72	6.47%	\$ 275,017,942.38	\$ 504,472.00	3.61%	\$ 145,010,567.00	\$ 163,767.00	0.46%	\$ 1,046,163,780.23	\$ 41,044,515.05	4.64%

	2020		2021		2022		2023 (six months)		Total Average of % of A/R over 90 days (# of accounts)	Total Average of % of A/R over 90 days (\$ of accounts)
	Average of % of A/R over 90 days (# of accounts)	Average of % of A/R over 90 days (\$ of accounts)	Average of % of A/R over 90 days (# of accounts)	Average of % of A/R over 90 days (\$ of accounts)	Average of % of A/R over 90 days (# of accounts)	Average of % of A/R over 90 days (\$ of accounts)	Average of % of A/R over 90 days (# of accounts)	Average of % of A/R over 90 days (\$ of accounts)		
Natural Resource										
Agriculture, Department of	23.45%	26.92%	21.92%	27.10%	26.65%	28.12%	22.99%	27.02%	23.86%	27.33%
Columbia River Gorge Commission	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Fish and Wildlife, Oregon Department of	16.10%	11.79%	26.47%	22.27%	23.70%	14.29%	28.40%	11.96%	22.99%	15.52%
Forestry, Oregon Department of	64.81%	39.66%	67.99%	41.50%	67.50%	65.11%	71.83%	74.24%	67.49%	52.40%
Lands, Department of State	27.68%	26.66%	22.76%	54.91%	7.86%	46.81%	4.67%	13.39%	17.32%	38.59%
Marine Board, Oregon State	77.81%	73.82%	70.14%	53.07%	72.01%	33.18%	82.28%	34.50%	74.60%	50.66%
Parks & Recreation Department, Oregon	94.88%	42.45%	87.45%	47.86%	94.16%	52.32%	95.35%	40.09%	92.62%	46.48%
Water Resources Department	90.29%	65.40%	86.79%	58.40%	91.81%	59.13%	82.11%	45.06%	88.56%	58.70%
Watershed Enhancement Board, Oregon	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

	2020			2021			2022			2023 (six months)			Total Sum of Total A/R collected	Total Sum of Total L&D collected	Total Average of L&D collections as a % of total A/R
	Sum of Total A/R collected	Sum of Total L&D collected	Average of L&D collections as a % of total A/R collections	Sum of Total A/R collected	Sum of Total L&D collected	Average of L&D collections as a % of total A/R collections	Sum of Total A/R collected	Sum of Total L&D collected	Average of L&D collections as a % of total A/R collections	Sum of Total A/R collected	Sum of Total L&D collected	Average of L&D collections as a % of total A/R collections			
Policy/Oversight															
Business Oregon	\$ -	\$ -	0.00%	\$ 130,844.00	\$ 130,844.00	25.00%	\$ -	\$ -	0.00%	\$ 6,482.00	\$ 6,482.00	50.00%	\$ 137,326.00	\$ 137,326.00	14.29%
Criminal Justice Commission, Oregon	\$ 574,085.22	\$ 37,840.42	2.66%	\$ 293,986.22	\$ -	0.00%	\$ 467,307.00	\$ -	0.00%	\$ 382,116.00	\$ -	0.00%	\$ 1,717,494.44	\$ 37,840.42	0.76%
Employment Department	\$ 1,041,658,308.81	\$ 83,432,033.53	8.18%	\$ 1,183,608,794.86	\$ 219,276,280.22	15.19%	\$ 1,337,115,764.95	\$ 84,789,516.34	6.46%	\$ 657,929,444.00	\$ 25,047,373.00	4.23%	\$ 4,220,312,312.62	\$ 412,545,203.09	9.13%
Energy, Department of	\$ 32,115,567.00	\$ 52,881.00	0.25%	\$ 23,956,437.48	\$ -	0.00%	\$ 30,097,255.66	\$ -	0.00%	\$ 15,269,390.00	\$ -	0.00%	\$ 101,438,650.14	\$ 52,881.00	0.07%
Health Authority, Oregon	\$ 55,812,763.00	\$ 29,452,742.00	46.93%	\$ 54,536,260.00	\$ 12,413,906.00	24.17%	\$ 40,568,877.00	\$ 10,247,050.00	25.60%	\$ 20,468,133.00	\$ 4,219,222.00	21.29%	\$ 171,386,033.00	\$ 56,332,920.00	30.67%
Housing and Community Services Department	\$ 14,839,004.00	\$ 761,430.00	5.55%	\$ 21,274,509.00	\$ 2,770,472.00	12.70%	\$ 32,659,433.00	\$ 5,257,095.00	16.75%	\$ 15,001,398.00	\$ 1,511,164.00	10.58%	\$ 83,774,344.00	\$ 10,300,161.00	11.51%

Human Services, Oregon Department of	\$ 66,166,260.00	\$ 37,716,237.00	46.27%	\$ 90,677,880.00	\$ 5,594,432.00	5.78%	\$ 193,736,630.00	\$ 6,104,682.00	3.24%	\$ 75,561,388.00	\$ 2,882,473.00	3.77%	\$ 426,142,158.00	\$ 52,297,824.00	16.34%
Policy/Oversight Total	\$ 1,211,165,988.03	\$ 151,453,163.95	15.69%	\$ 1,374,478,711.56	\$ 240,185,934.22	11.83%	\$ 1,634,645,267.61	\$ 106,398,343.34	7.44%	\$ 784,618,351.00	\$ 33,666,714.00	12.84%	\$ 5,004,908,318.20	\$ 531,704,155.51	11.82%

Policy/Oversight	2020		2021		2022		2023 (six months)		Total Average of % of A/R over 90 days (# of accounts)	Total Average of % of A/R over 90 days (\$ of accounts)
	Average of % of A/R over 90 days (# of accounts)	Average of % of A/R over 90 days (\$ of accounts)	Average of % of A/R over 90 days (# of accounts)	Average of % of A/R over 90 days (\$ of accounts)	Average of % of A/R over 90 days (# of accounts)	Average of % of A/R over 90 days (\$ of accounts)	Average of % of A/R over 90 days (# of accounts)	Average of % of A/R over 90 days (\$ of accounts)		
Business Oregon	92.11%	91.90%	82.08%	87.93%	100.00%	99.57%	100.00%	100.00%	92.62%	94.11%
Criminal Justice Commission, Oregon	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Employment Department	90.94%	89.69%	87.85%	65.57%	81.97%	77.22%	83.35%	85.71%	86.41%	78.67%
Energy, Department of	9.66%	10.98%	22.65%	9.60%	23.49%	10.01%	48.26%	29.77%	22.84%	12.99%
Health Authority, Oregon	75.16%	49.71%	72.54%	60.10%	76.69%	70.21%	77.29%	68.42%	75.15%	61.21%
Housing and Community Services Department	69.35%	55.27%	79.25%	75.50%	70.12%	72.07%	57.49%	59.94%	70.70%	66.52%
Human Services, Oregon Department of	78.24%	52.26%	65.00%	36.22%	54.00%	58.77%	54.21%	61.20%	64.10%	50.81%

Public Safety	2020			2021			2022			2023 (six months)			Total Sum of Total A/R collected	Total Sum of Total L&D collected	Total Average of L&D collections as a % of total A/R collections
	Sum of Total A/R collected	Sum of Total L&D collected	Average of L&D collections as a % of total A/R collections	Sum of Total A/R collected	Sum of Total L&D collected	Average of L&D collections as a % of total A/R collections	Sum of Total A/R collected	Sum of Total L&D collected	Average of L&D collections as a % of total A/R collections	Sum of Total A/R collected	Sum of Total L&D collected	Average of L&D collections as a % of total A/R collections			
Corrections, Department of	\$ 8,757,661.00	\$ 379,842.00	5.79%	\$ 9,501,724.56	\$ 587,504.51	5.20%	\$ 9,711,319.42	\$ 971,404.54	7.56%	\$ 5,176,107.00	\$ 183,715.00	3.43%	\$ 33,146,811.98	\$ 2,122,466.05	5.79%
District Attorneys and their Deputies	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Emergency Management, Oregon Department of	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ 912,219.00	\$ -	0.00%	\$ 912,219.00	\$ -	0.00%
Military Department, Oregon	\$ 64,741,815.00	\$ 55,452,522.00	84.05%	\$ 84,356,613.89	\$ 6,803,038.00	8.60%	\$ 77,061,804.00	\$ 4,710,021.00	5.92%	\$ 45,576,260.00	\$ 1,868,424.00	4.19%	\$ 271,736,492.89	\$ 68,834,005.00	28.76%
Oregon Youth Authority	\$ 729,525.00	\$ 6,279.00	1.32%	\$ 1,621,540.00	\$ 15,297.00	0.74%	\$ 1,317,064.00	\$ 35,128.00	2.68%	\$ 564,290.00	\$ 8,212.00	1.89%	\$ 4,232,419.00	\$ 64,916.00	1.62%
Parole and Post-Prison Supervision, State Board of	\$ 370.00	\$ 370.00	25.00%	\$ 100.00	\$ 100.00	25.00%	\$ 100.00	\$ 100.00	25.00%	\$ 100.00	\$ 100.00	50.00%	\$ 670.00	\$ 670.00	28.57%
Police, Department of State	\$ 45,923,125.95	\$ 512,699.42	1.16%	\$ 43,674,167.46	\$ 449,998.45	1.09%	\$ 46,062,474.16	\$ 431,450.06	0.96%	\$ 23,991,230.00	\$ 80,674.00	0.36%	\$ 159,650,997.57	\$ 1,474,821.93	0.97%
Psychiatric Security Review Board	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Public Safety Standards and Training, Department of	\$ 5,402,243.00	\$ 3,346.00	0.06%	\$ 5,212,506.59	\$ 670.00	0.01%	\$ 4,879,954.00	\$ -	0.00%	\$ 2,975,955.00	\$ -	0.00%	\$ 18,470,658.59	\$ 4,016.00	0.02%
Public Safety Total	\$ 125,554,739.95	\$ 56,355,058.42	14.67%	\$ 144,366,652.50	\$ 7,856,607.96	5.08%	\$ 139,032,715.58	\$ 6,148,103.60	5.26%	\$ 79,196,161.00	\$ 2,141,125.00	6.65%	\$ 488,150,269.03	\$ 72,500,894.98	8.07%

Public Safety	2020		2021		2022		2023 (six months)		Total Average of % of A/R over 90 days (# of accounts)	Total Average of % of A/R over 90 days (\$ of accounts)
	Average of % of A/R over 90 days (# of accounts)	Average of % of A/R over 90 days (\$ of accounts)	Average of % of A/R over 90 days (# of accounts)	Average of % of A/R over 90 days (\$ of accounts)	Average of % of A/R over 90 days (# of accounts)	Average of % of A/R over 90 days (\$ of accounts)	Average of % of A/R over 90 days (# of accounts)	Average of % of A/R over 90 days (\$ of accounts)		
Corrections, Department of	28.41%	33.80%	36.67%	57.98%	77.06%	60.33%	67.00%	57.13%	50.18%	51.62%
District Attorneys and their Deputies	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Emergency Management, Oregon Department of	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Military Department, Oregon	55.12%	3.97%	66.22%	9.80%	71.49%	20.68%	71.16%	13.51%	65.26%	11.77%
Oregon Youth Authority	21.67%	22.97%	29.55%	19.67%	23.06%	8.27%	34.52%	46.05%	26.16%	21.13%
Parole and Post-Prison Supervision, State Board of	95.40%	96.07%	96.61%	96.48%	97.46%	94.40%	96.50%	96.28%	96.49%	95.74%
Police, Department of State	77.09%	37.47%	88.18%	51.45%	88.67%	56.13%	89.67%	45.06%	85.41%	47.88%
Psychiatric Security Review Board	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Public Safety Standards and Training, Department of	31.90%	25.26%	28.12%	14.28%	41.02%	48.36%	21.25%	30.96%	31.91%	29.54%

Regulatory/Licensing	2020			2021			2022			2023 (six months)			Total Sum of Total A/R collected	Total Sum of Total L&D collected	Total Average of L&D collections as a % of total A/R collections
	Sum of Total A/R collected	Sum of Total L&D collected	Average of L&D collections as a % of total A/R collections	Sum of Total A/R collected	Sum of Total L&D collected	Average of L&D collections as a % of total A/R collections	Sum of Total A/R collected	Sum of Total L&D collected	Average of L&D collections as a % of total A/R collections	Sum of Total A/R collected	Sum of Total L&D collected	Average of L&D collections as a % of total A/R collections			
Accountancy, Board of	\$ 31,535.00	\$ 15,167.00	48.76%	\$ 174,235.00	\$ 29,677.00	16.44%	\$ 70,115.71	\$ 41,406.71	61.84%	\$ 14,827.00	\$ 8,285.00	56.60%	\$ 290,712.71	\$ 94,535.71	44.38%
Chiropractic Examiners, Board of	\$ 39,360.95	\$ 13,085.03	34.89%	\$ 22,411.04	\$ 5,800.00	22.11%	\$ 164,050.00	\$ 151,700.00	36.00%	\$ 10,600.00	\$ 10,300.00	98.54%	\$ 236,421.99	\$ 180,885.03	40.65%
Construction Contractors Board	\$ 712,320.00	\$ 251,021.00	31.88%	\$ 380,359.00	\$ 75,023.00	19.90%	\$ 429,490.00	\$ 428,480.31	103.47%	\$ 193,254.00	\$ 111,761.00	58.09%	\$ 1,715,423.00	\$ 866,285.31	52.66%
Dentistry, Oregon Board of	\$ 158,586.00	\$ -	0.00%	\$ 74,050.00	\$ 165.00	1.35%	\$ 81,750.00	\$ -	0.00%	\$ 7,500.00	\$ -	0.00%	\$ 321,886.00	\$ 165.00	0.39%
Licensed Social Workers, Board of	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Liquor and Cannabis Commission, Oregon	\$ 1,528,605.29	\$ 48,439.84	2.98%	\$ 1,725,048.13	\$ 26,621.36	1.58%	\$ 1,875,253.67	\$ 4,470.67	0.24%	\$ 1,032,113.00	\$ 1,458.00	0.14%	\$ 6,161,020.09	\$ 80,989.87	1.39%
Medical Board, Oregon	\$ 95,194.19	\$ 37,549.19	32.19%	\$ 106,623.00	\$ 32,673.00	30.75%	\$ 152,523.41	\$ 108,693.41	69.73%	\$ 36,051.00	\$ 13,816.00	52.29%	\$ 390,391.60	\$ 192,731.60	45.38%
Medical Imaging, Board of	\$ 40,703.00	\$ 2,500.00	8.83%	\$ 117,650.00	\$ 3,700.00	5.82%	\$ 217,951.00	\$ 5,200.00	4.20%	\$ 120,425.00	\$ 18,575.00	15.62%	\$ 496,729.00	\$ 29,975.00	7.62%
Mental Health Regulatory Agency	\$ 119,127.32	\$ 9,571.56	9.32%	\$ 107,439.41	\$ 30,321.30	28.79%	\$ 110,320.00	\$ 70,697.00	57.28%	\$ 55,942.00	\$ 4,019.00	6.86%	\$ 392,828.73	\$ 114,608.86	28.23%

Mortuary and Cemetery Board	\$ 205,249.00	\$ 1,700.00	32.06%	\$ 714,550.00	\$ 950.00	0.15%	\$ 1,256,760.00	\$ 600.00	0.05%	\$ 669,939.00	\$ 52,373.00	6.66%	\$ 2,846,498.00	\$ 55,623.00	10.17%
Nursing, Oregon State Board of	\$ 53,501.39	\$ 24,732.08	42.55%	\$ 45,689.54	\$ 12,695.59	28.30%	\$ 85,309.00	\$ 85,309.00	100.00%	\$ 84,341.00	\$ 30,590.00	31.69%	\$ 268,840.93	\$ 153,326.67	53.34%
Occupational Therapy Licensing Board	\$ -	\$ -	0.00%	\$ 300.00	\$ -	0.00%	\$ 100.00	\$ -	0.00%	\$ 250.00	\$ -	0.00%	\$ 650.00	\$ -	0.00%
Oregon Naturopathic Medicine, Board of	\$ 13,370.00	\$ 13,370.00	100.00%	\$ 9,840.00	\$ 9,840.00	100.00%	\$ 5,675.00	\$ 675.00	37.23%	\$ 17,174.00	\$ 205.00	1.56%	\$ 46,059.00	\$ 24,090.00	68.00%
Pharmacy, Board of	\$ 3,767,813.09	\$ 6,313.00	0.18%	\$ 5,528,263.68	\$ 2,977.00	0.10%	\$ 157,431.98	\$ 9,249.00	5.02%	\$ 74,285.00	\$ 2,273.00	3.76%	\$ 9,527,793.75	\$ 20,812.00	2.05%
Racing Commission, Oregon	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Real Estate Agency	\$ 133,991.00	\$ 21,349.00	16.33%	\$ 112,094.33	\$ 24,860.00	22.83%	\$ 121,757.00	\$ 31,059.00	25.61%	\$ 68,264.00	\$ 14,541.00	23.25%	\$ 436,106.33	\$ 91,809.00	21.83%
Speech Lang. Path. And Audiology, Board of Exam. For	\$ 945.00	\$ 945.00	100.00%	\$ 1,863.00	\$ -	0.00%	\$ 4,078.00	\$ -	0.00%	\$ 2,900.00	\$ -	0.00%	\$ 9,786.00	\$ 945.00	28.57%
Tax Practitioners, Board of	\$ 22,403.35	\$ 10,603.06	44.45%	\$ 18,484.00	\$ 7,772.00	32.80%	\$ 113,366.00	\$ 75,640.00	47.40%	\$ 3,260.00	\$ 2,313.00	50.00%	\$ 157,513.35	\$ 96,328.06	42.76%
Teacher Standards & Practices Commission	\$ -	\$ -	0.00%	\$ 1,904,948.00	\$ -	0.00%	\$ 598,500.00	\$ -	0.00%	\$ 3,364,149.00	\$ -	0.00%	\$ 5,867,597.00	\$ -	0.00%
Veterinary Med. Examiners, Board of	\$ 14,250.00	\$ -	0.00%	\$ 2,500.00	\$ -	0.00%	\$ 3,000.00	\$ -	0.00%	\$ 500.00	\$ -	0.00%	\$ 20,250.00	\$ -	0.00%
Regulatory/Licensing Total	\$ 6,936,954.58	\$ 456,345.76	25.22%	\$ 11,046,348.13	\$ 263,075.25	15.55%	\$ 5,447,430.77	\$ 1,013,180.10	27.40%	\$ 5,755,774.00	\$ 270,509.00	20.25%	\$ 29,186,507.48	\$ 2,003,110.11	22.37%

	2020		2021		2022		2023 (six months)			
	Average of % of A/R over 90 days (# of accounts)	Average of % of A/R over 90 days (\$ of accounts)	Average of % of A/R over 90 days (# of accounts)	Average of % of A/R over 90 days (\$ of accounts)	Average of % of A/R over 90 days (# of accounts)	Average of % of A/R over 90 days (\$ of accounts)	Average of % of A/R over 90 days (# of accounts)	Average of % of A/R over 90 days (\$ of accounts)	Total Average of % of A/R over 90 days (# of accounts)	Total Average of % of A/R over 90 days (\$ of accounts)
Regulatory/Licensing										
Accountancy, Board of	89.18%	97.04%	94.01%	97.92%	93.74%	99.41%	96.15%	99.93%	92.86%	98.38%
Chiropractic Examiners, Board of	83.04%	89.07%	85.04%	97.00%	36.81%	91.80%	44.44%	49.68%	64.89%	86.49%
Construction Contractors Board	71.88%	78.47%	70.15%	82.82%	72.03%	73.40%	68.92%	91.91%	71.00%	80.19%
Dentistry, Oregon Board of	16.68%	5.39%	33.53%	16.85%	50.00%	38.61%	56.67%	36.68%	36.73%	22.62%
Licensed Social Workers, Board of	100.00%	100.00%	75.00%	100.00%	100.00%	100.00%	100.00%	100.00%	92.86%	100.00%
Liquor and Cannabis Commission, Oregon	22.78%	43.75%	20.75%	36.90%	19.87%	31.35%	20.13%	24.28%	20.99%	35.47%
Medical Board, Oregon	37.78%	77.71%	65.00%	86.60%	68.68%	92.96%	82.31%	92.43%	60.74%	86.71%
Medical Imaging, Board of	77.14%	85.89%	68.02%	56.49%	32.29%	29.67%	39.29%	71.87%	56.31%	59.42%
Mental Health Regulatory Agency	72.80%	87.23%	77.23%	90.60%	79.87%	89.73%	86.25%	90.07%	78.01%	89.31%
Mortuary and Cemetery Board	75.04%	88.87%	61.72%	93.81%	51.23%	91.81%	58.95%	90.63%	62.13%	91.37%
Nursing, Oregon State Board of	81.83%	88.64%	74.81%	65.27%	79.30%	85.48%	81.38%	78.45%	79.03%	79.60%
Occupational Therapy Licensing Board	100.00%	100.00%	87.50%	90.00%	100.00%	100.00%	100.00%	100.00%	96.43%	97.14%
Oregon Naturopathic Medicine, Board of	97.22%	99.55%	100.00%	100.00%	91.67%	91.40%	83.33%	71.79%	94.44%	93.39%
Pharmacy, Board of	65.23%	89.52%	65.31%	77.45%	67.41%	56.16%	59.21%	91.72%	65.02%	76.85%
Racing Commission, Oregon	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Real Estate Agency	90.14%	98.97%	86.23%	95.71%	87.91%	98.88%	94.94%	99.57%	89.07%	98.10%
Speech Lang. Path. And Audiology, Board of Exam. For	95.00%	99.89%	85.42%	99.83%	90.00%	99.49%	100.00%	100.00%	91.55%	99.77%
Tax Practitioners, Board of	82.33%	90.24%	54.41%	82.00%	59.05%	82.91%	100.00%	100.00%	70.23%	87.18%
Teacher Standards & Practices Commission	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Veterinary Med. Examiners, Board of	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

	2020			2021			2022			2023 (six months)					
	Sum of Total A/R collected	Sum of Total L&D collected	Average of L&D collections as a % of total	Sum of Total A/R collected	Sum of Total L&D collected	Average of L&D collections as a % of total	Sum of Total A/R collected	Sum of Total L&D collected	Average of L&D collections as a % of total	Sum of Total A/R collected	Sum of Total L&D collected	Average of L&D collections as a % of total	Total Sum of Total A/R collected	Total Sum of Total L&D collected	Total Average of L&D collections as a % of total
Regulatory/Oversight															
Consumer and Business Services, Department of	\$ 114,929,501.00	\$ 1,127,106.00	1.00%	\$ 120,826,404.00	\$ 5,108,591.00	4.93%	\$ 127,212,091.00	\$ 6,663,698.00	6.02%	\$ 65,447,618.00	\$ 2,392,826.00	3.70%	\$ 428,415,614.00	\$ 15,292,221.00	3.94%
Environmental Quality, Department of	\$ 42,254,151.72	\$ 7,601,279.18	22.05%	\$ 39,403,505.59	\$ 4,720,317.02	13.92%	\$ 39,203,022.85	\$ 4,493,829.37	15.44%	\$ 26,900,949.00	\$ 2,654,220.00	10.20%	\$ 147,761,629.16	\$ 19,469,645.57	16.15%
Geology and Mineral Industries, Department of	\$ 1,562,794.00	\$ 554,728.00	22.15%	\$ 1,397,253.82	\$ 100,672.00	7.02%	\$ 827,846.00	\$ 136,934.00	13.38%	\$ 267,514.00	\$ 17,543.00	4.66%	\$ 4,055,407.82	\$ 809,877.00	12.82%
Government Ethics Commission, Oregon	\$ 1,460,606.40	\$ 13,435.69	42.67%	\$ 1,162,458.48	\$ 31,247.09	5.79%	\$ 1,537,745.00	\$ 13,710.00	1.42%	\$ 1,287,489.00	\$ 40,842.00	3.41%	\$ 5,448,298.88	\$ 99,234.78	14.74%
Justice, Department of	\$ 127,500,881.00	\$ 22,192,657.00	12.33%	\$ 243,418,100.36	\$ 27,020,418.53	4.95%	\$ 155,259,841.00	\$ 26,591,348.00	12.63%	\$ 67,675,546.00	\$ 6,253,581.00	9.23%	\$ 593,854,368.36	\$ 82,058,004.53	9.86%
Land Conservation and Development, Department of	\$ 14,563.00	\$ -	0.00%	\$ 461,834.00	\$ -	0.00%	\$ 269,643.00	\$ -	0.00%	\$ 142,224.00	\$ -	0.00%	\$ 888,264.00	\$ -	0.00%
Public Utility Commission	\$ 173,614.58	\$ 62,417.14	36.92%	\$ 63,604.55	\$ 1,317.28	2.01%	\$ 131,763.65	\$ 342.00	0.31%	\$ 53,048.00	\$ 604.00	1.11%	\$ 422,030.78	\$ 64,680.42	11.37%
Regulatory/Oversight Total	\$ 287,896,111.70	\$ 31,551,623.01	19.59%	\$ 406,733,160.80	\$ 36,982,562.92	5.52%	\$ 324,441,952.50	\$ 37,899,861.37	7.03%	\$ 161,774,388.00	\$ 11,359,616.00	4.62%	\$ 1,180,845,613.00	\$ 117,793,663.30	9.84%

	2020		2021		2022		2023 (six months)			
	Average of % of A/R over 90 days (# of accounts)	Average of % of A/R over 90 days (\$ of accounts)	Average of % of A/R over 90 days (# of accounts)	Average of % of A/R over 90 days (\$ of accounts)	Average of % of A/R over 90 days (# of accounts)	Average of % of A/R over 90 days (\$ of accounts)	Average of % of A/R over 90 days (# of accounts)	Average of % of A/R over 90 days (\$ of accounts)	Total Average of % of A/R over 90 days (# of accounts)	Total Average of % of A/R over 90 days (\$ of accounts)
Regulatory/Oversight										
Consumer and Business Services, Department of	71.89%	92.97%	77.71%	99.23%	86.26%	98.57%	88.90%	98.84%	80.09%	97.20%
Environmental Quality, Department of	64.12%	50.10%	83.13%	67.70%	83.46%	55.94%	84.64%	63.76%	78.01%	58.75%
Geology and Mineral Industries, Department of	45.83%	39.63%	16.72%	21.04%	34.98%	27.74%	0.00%	0.00%	27.86%	25.26%
Government Ethics Commission, Oregon	68.81%	61.03%	63.44%	63.75%	73.81%	66.78%	25.65%	41.70%	62.54%	60.69%
Justice, Department of	77.91%	85.62%	84.57%	83.36%	63.02%	78.73%	63.66%	72.81%	73.52%	81.17%
Land Conservation and Development, Department of	0.00%	0.00%	24.32%	0.00%	0.00%	0.00%	0.00%	0.00%	6.95%	0.00%
Public Utility Commission	84.94%	46.33%	73.85%	46.66%	74.81%	65.95%	75.59%	70.49%	77.54%	55.48%

Attachment B

2023 Legislative Session SWARM monitored bills

Changes to agencies (new, abolish, name changes, etc.)

Bill Number	Bill Title	Bill Summary	Bill Sponsor	Amendment	Status as of 3/21/23
HB2411	Relating to the Oregon Alfalfa Seed Commission; declaring an emergency.	Dissolves Oregon Alfalfa Seed Commission. Establishes Superintendent of Public Instruction as nonpartisan statewide elected office	Representative Owens, Senator Findley		Passed House 2/7, Senate referred to Natural Resources 2/13
HB2444	Relating to the Superintendent of Public Instruction		Representative Scharf		1/16 Referred to Education with subsequent referral to Rules
HB2755	Relating to legislative oversight of executive branch actions; prescribing an effective date.	Establishes Legislative Oversight and Accountability Committee and directs committee to select Legislative Oversight and Accountability Director.	Representative Bowman		1/20 Referred to Rules.
HB2863	Relating to desalination; prescribing an effective date.	Establishes Oregon Desalination Authority.	Representative Evans		1/16 Referred to Climate, Energy, and Environment with subsequent referral to Ways and Means.
HB2867	Relating to desalination; prescribing an effective date.	Establishes Oregon Desalination Authority.	Representative Evans		1/16 Referred to Climate, Energy, and Environment with subsequent referral to Ways and Means. Public Hearing 2/6, Work session 3/27
HB2976	Relating to the Oregon Spirits Board; prescribing an effective date.	Establishes Oregon Spirits Board as semi-independent state agency to develop and promote Oregon's distilled spirits industry.	Representative Nosse, Morgan, Senator Findley, Gelsler Blouin		1/16 Referred to Economic Development and Small Business with subsequent referral to Ways and Means. Public Hearing 3/2, Work session 3/16
SB322	Relating to public defense; declaring an emergency.	Transfers Public Defense Services Commission from judicial to Executive branch.			1/12 Referred to Judiciary
HB3444	Relating to health care; prescribing an effective date.	Establishes Office of Health Care Affordability and transfers to office functions of Oregon Health Authority related to containment of health care costs.	Representative Dexter, Bowman		3/3 referred to Behavioral Health and Health Care, subsequent referral to Ways and Means
HB3451	Relating to the forest products harvest tax; prescribing an effective date.	Eliminates Oregon Forest Resources Institute and Oregon Forest Resources Institute Fund.	Representative Holvey		3/3 referred to Revenue
HB3326	Relating to changing the name of the Oregon Health Authority; declaring an emergency.	Changes name of Oregon Health Authority to Oregon Department of Health.	Representative Reschke		2/23 referred to Behavioral Health and Health Care, subsequent referral to Ways and Means
SB929	Relating to duties of Oregon Government Ethics Commission.	Dissolves Oregon Government Ethics Commission as of July 2, 2025.	Senator Boquist, Robinson		2/22 referred to Rules
SB613	Relating to the Commission for Indigenous Communities; prescribing an effective date.	Creates Commission for Indigenous Communities. Transfers Public Defense Services Commission from judicial to executive branch.	Senator Campos, Jama, Representative Valderrama, Hartman		1/12 Referred to Rules, then Ways and Means.
SB914	Relating to public defense; prescribing an effective date.				2/16 referred to Judiciary

Impacts to Collection processes

Bill Number	Bill Title	Bill Summary	Bill Sponsor	Amendment	Status as of 3/21/23
HB2008	Relating to protections from debt collection; prescribing an effective date.	Specifies property and funds of judgment debtor that are exempt from execution or garnishment.	Representative Rayfield, Senator Wagner, Taylor, Representative Gomborg, Senator Manning Jr		2/16 referred to Business and Labor, public hearings 3/6 and 3/8, work session 3/29
HB3577	Relating to the homestead exemption.	Increases amount of value of homesteads exempt from sale on execution, judgment lien or liability for debts of owner.	Representative Osborne		3/10 Referred to Judiciary
HB2029	Relating to instruments presented for recording to county clerk.	Increases minimum type size for instruments presented for recording to county clerk. (from 8 pt to 10 pt)			Passed House 1/31, Passed Senate 3/1, Gov signed 3/13. Effective for any recordings after January 1, 2024

Bill passed and signed
Status as of 3/21/23

3/17 deadline to schedule work session does not apply to Rules, Revenue or joint committees

SB309	Relating to publication of notice to interested persons.	Modifies number of weeks notice to interested persons in decedent's estate must be published.			Passed Senate 2/9, House first reading 2/14, referred to Judiciary 2/16, work session 3/9, second reading 3/21
HB3119	Relating to interest on delinquent taxes; prescribing an effective date.	Changes interest charged on delinquent property taxes to simple interest at current primary credit rate of discount window program of United States Federal Reserve System plus three percent.	Representative Osborne		1/30 Referred to Revenue
SB314	Relating to interest rates applicable to child support payments in arrears; prescribing an effective date.	Permits accrual of interest on child support payments in arrears only if nonpayment was willful. Specifies additional circumstances under which Construction Contractors Board may revoke, suspend, condition or refuse to issue or reissue license for construction contractor, or impose civil penalty for violation of laws that regulate work of construction contractors in this state.			1/12 Referred to Judiciary
SB228	Relating to licensing for construction contractors; prescribing an effective date.	Prohibits post-secondary institutions of education that are based in Oregon from refusing to provide transcript to current or former student because student owes debt to institution.			Passed Senate 2/13, House First reading 2/14, referred to Business and Labor 2/16
SB24	Relating to transcript policies at post-secondary institutions of education.	Establishes Bank of the State of Oregon.	Sen. Thatcher, Sen. Marsh Senator Golden		Passed Senate 2/22, House first reading 2/28, 3/3 referred to Higher Education 1/14 Referred to Rules, then Ways and Means.
SB501	Relating to establishment of a public bank.				
SB222	Relating to payments to State Department of Geology and Mineral Industries by credit card.	Authorizes State Department of Geology and Mineral Industries to accept payments by credit card and to add fee to credit card transactions. <i>Provides that state agency that accepts or collects payment by means of credit card or debit card may add fee or surcharge to sum of payment in amount that is reasonably calculated to offset amounts charged to or withheld from state agency for accepting credit card or debit card as payment.</i>			1/12 Referred to Natural Resources. Public hearing 3/1, work session 3/20
SB538	Relating to state agencies' acceptance of credit cards as payment.		Senator Sollman, Representative Gomberg	-A	Passed Senate 2/22 with -A amendment, House first reading 2/28, 3/3 referred to Emergency Management, General Government and Veterans
SB774	Relating to surplus revenue disposition; prescribing an effective date.	Discontinues return of surplus revenue refunds to taxpayers. Authorizes Director of Employment Department to deduct amount from future weekly family and medical leave insurance benefits for overpayments due to individual's fault.	Senator Frederick, Jama		1/23 Referred to Finance and Revenue.
SB912	Relating to the family and medical leave insurance program; prescribing an effective date.				2/16 referred to Labor and Business, public hearing 3/9, PH and WS 3/16, Second reading 3/21
SB184	Relating to child support.	Modifies employer child support reporting requirements to include payments made to independent contractors. Authorizes Oregon Department of Administrative Services to exempt certain accounts that originate in Department of Revenue from general requirement to assign liquidated and delinquent account to private collection agency within one year of most recent payment on account.		-A	Passed Senate 2/21 with -A amendment, House first reading 2/28, 3/3 referred to Business and Labor
SB981	Relating to Department of Revenue debt collections.				2/23 referred to Finance and Revenue, public hearing 3/8, work session 3/21
HB2471	Relating to repayment process for Scholars for a Healthy Oregon Initiative.	Requires Oregon Health and Science University, in consultation with Oregon Department of Administrative Services and Department of Revenue, to conduct study to determine how best to revise repayment method for individuals who receive scholarship from Scholars for a Healthy Oregon Initiative, but who do not fulfill required service agreement.	Representative Bynum		1/11 Referred to Behavioral Health and Health Care. 3/15 work session, referred to Higher Education, 3/28 PH and WS scheduled
HB2452	Relating to the Department of Justice.	Prohibits Department of Justice from charging officers and agencies of state government for assistance rendered.	Representative Smith DB, Morgan		1/12 Referred to Emergency Management, General Government, and Veterans.

Attachment C

LFO Liquidated and Delinquent Accounts Receivable

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

Reporting Worksheet for agency: **SWARM**

Fiscal Year Start Date: 7/1/2022
 Fiscal Year End Date: 6/30/2023

Reported with exemption	
# of Accts	\$ Value

RWO Accounts Reported as returned by DOR (not written off)	
# of Accts	\$ Value

This is the preferred method when not yet written off

RWO Accounts (not written off) reported as remaining at DOR	
# of Accts	\$ Value

RWO Accounts that are written off by agency	
# of Accts	\$ Value

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

Section II. Liquidated and Delinquent Accounts

Beginning Balance	7/1/2022	100	\$ 1,000,000
Additions:		25	\$ 250,000
Collections:			\$ 500,000
Accounts Closed:		30	
Write-Offs:		-	\$ -
Adjustments:			\$ -
Reversals:		-	\$ -
Ending Balance	6/30/2023	95	\$ 750,000

Beginning Balance	7/1/2022	100	\$ 1,000,000
Additions:		25	\$ 250,000
Collections:			\$ 500,000
Accounts Closed:		30	
Write-Offs:			
Adjustments:			
Reversals:			
Ending Balance	6/30/2023	95	\$ 750,000

Beginning Balance	7/1/2022	100	\$ 1,000,000
Additions:		25	\$ 250,000
Collections:			\$ 500,000
Accounts Closed:		30	
Write-Offs:			
Adjustments:			
Reversals:			
Ending Balance	6/30/2023	95	\$ 750,000

Beginning Balance	7/1/2022	100	\$ 1,000,000
Additions:		25	\$ 250,000
Collections:			\$ 500,000
Accounts Closed:		30	
Write-Offs:		25	\$ 150,000
Adjustments:			
Reversals:			
Ending Balance	6/30/2023	70	\$ 600,000

Unassigned Accounts/Doubtful Accounts

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

Total unassigned, non-exempt accounts:	25	\$ 150,000
Unassigned, non-exempt accounts with no payment in over 90 days:	25	\$ 150,000
Doubtful accounts:		

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

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

Yes Yes

Are the accounts and values in row 21 less than row 20?

Yes Yes

Yes Yes

Yes Yes

Yes Yes

Are the doubtful accounts less than the Section II ending balance?

Yes Yes

Yes Yes

Yes Yes

Yes Yes

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

Beginning Balance	7/1/2022	75	\$ 750,000
Additions:		15	\$ 150,000
Collections:			\$ 300,000
Accounts Satisfied (paid in full):		20	
Forward to PCF: (No longer applies as of FY 2020)			
Returned to originating agency:			
Accounts Outstanding	6/30/2023	70	\$ 600,000

Beginning Balance	7/1/2022	75	\$ 750,000
Additions:		40	\$ 300,000
Collections:			\$ 300,000
Accounts Satisfied (paid in full):		20	
Forward to PCF: (No longer applies as of FY 2020)			
Returned to originating agency:		25	\$ 150,000
Accounts Outstanding	6/30/2023	70	\$ 600,000

Beginning Balance	7/1/2022	75	\$ 750,000
Additions:		40	\$ 300,000
Collections:			\$ 300,000
Accounts Satisfied (paid in full):		20	
Forward to PCF: (No longer applies as of FY 2020)			
Returned to originating agency:			
Accounts Outstanding	6/30/2023	95	\$ 750,000

Beginning Balance	7/1/2022	75	\$ 750,000
Additions:		40	\$ 300,000
Collections:			\$ 300,000
Accounts Satisfied (paid in full):		20	
Forward to PCF: (No longer applies as of FY 2020)			
Returned to originating agency:		25	\$ 150,000
Accounts Outstanding	6/30/2023	70	\$ 600,000

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

Yes Yes

Yes Yes

Yes Yes

Yes Yes

Section V. Accounts Exempt from Assignment

Statutorily Prohibited or Exempt

Prohibited by Law - ORS 293.231(5)		
------------------------------------	--	--

Prohibited by Law - ORS 293.231(5)		
------------------------------------	--	--

Prohibited by Law - ORS 293.231(5)		
------------------------------------	--	--

Prohibited by Law - ORS 293.231(5)		
------------------------------------	--	--

Exempt under ORS 293.231

Consensual security interest		
Court ordered judgment		
Litigation, bankruptcy, mediation, etc.		
Student loan of a student attending school		
State agency receivables	25	\$ 150,000
Federal or local government receivables		

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		

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		

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		