Department of Administrative Services

DAS
DEPARTMENT OF ADMINISTRATIVE SERVICES

Liquidated & Delinquent Account Reporting

Agenda

- Definitions
- Year end reporting requirements
- Legislative Fiscal Office (LFO) reporting overview and website entry instructions
- LFO reporting scenarios
- Next steps

Definitions

Definitions

- **Abated**: An account that has been determined not to be owed.
  - Example 1: During an *offer in compromise* a portion of the account is paid, and the remaining portion is waived. The portion that is waived is abated.
  - Example 2: If an account is discharged in bankruptcy, it has been abated.
  - Note: Accounts that have been written off are still fully collectible, therefore an account written off has **not** been abated.
- **Account**: The debt relationship between a state agency and an individual or entity, which may include multiple obligations and time periods. (OAM 35.40.10).
- **Adjustments**: Entries to increase or decrease debt. Adjustments may be required to correct an administrative error or when the debt is abated (legally determined not to be owed such as in bankruptcy or an offer of compromise). Adjustments do not include Write-offs.

Definitions

- **Delinquent account**: An account receivable for which payment was not received by the original due date.
- **DOR Program codes:**
  - **Restricted program code:** When accounts assigned to the Department of Revenue for collection are subject to Offset Only (intercepting tax refunds).
  - **Unrestricted program code:** When accounts assigned to the Department of Revenue for collection are subject to full collection services, which may include letters, phone calls, garnishments, skip tracing, asset location, and offset.
- **Fiscal year (FY)**: July 1 of one year to June 30 of the next.

Definitions

Fund Types

- **Federal Funds**: Money a state agency receives directly from the federal government.
- **General Fund**: Money appropriated by the legislature to a state agency or statutorily designated as General Fund.
- **Lottery Funds**: Money received by a state agency from Lottery proceeds.
- **Other Funds**: Money received by a state agency from sources other than the General Fund, Federal funds, or Lottery funds. Also includes receivables related to a reduction of expense, even if the expense was from the General Fund.
- **Other Funds Pass Through**: Other funds collected by a state agency and remitted directly to another entity.

Definitions

- **Liquidated account**: In general, an account where the exact past due amount is known, the debtor has been notified of the debt, and the debtor has been given the opportunity to dispute the debt (refer to OAM 35.30.30 for the complete definition).
- **OAM:** Oregon Accounting Manual (https://www.oregon.gov/das/Financial/Acctng/Pages/OAM.aspx)
- **Receivables:** Amounts owing to the State including accounts receivable, loans, notes receivable, and interest. Receivables can be due from private persons, firms, corporations, other agencies, employees, and the federal government. (OAM 65.00.00)
- **Reversals:** Any account (and the associated debt) previously reported as Liquidated and Delinquent (L&D), that no longer met the definition of L&D as of June 30. For example, if the debtor disputes the debt, while the account is under review, it is not considered L&D.

Year End Reporting Requirements

Year End Reporting

- Accounts Receivable Performance Measures.
- Certification of write-off, abated and canceled debts.
- LFO reporting worksheet (recommended), for use in entry to the LFO Delinquent Account Reporting System (website).
- Agency year-end checklist.
- Supplemental Report to Legislative Assembly (if LFO ending balance exceeds $50 million).

Accounts Receivable Performance Measures

Year End Reporting -
Accounts Receivable Performance Measures

- Applicability- Agencies subject to the Oregon Accounting Manual (see OAM 01.05.00).
- Accounts Receivable Performance Measures policy can be found in OAM 35.60.20.
- Reporting form can be found in OAM 75.35.12.
- Receivable as defined in the OAM is when revenue is not recognized at the point that the cash is received. For this report it does NOT include loans or notes receivable except for the amount of any periodic payment which became delinquent during the reporting period (even if paid before the end of the reporting period).

Year End Reporting -
Accounts Receivable Performance Measures

Quarterly tab- “Qtr (Req) –Collections” for the period of April- June 2025.

Agency: 999 SWARM

Accounts Receivable Performance Measures (ARPM) — **Fiscal Year:** 2025

Required Quarterly ARPM: — **Quarter ending:** June 30

105. Total receivable collections

Agencies are to complete the gray boxes, information entered will populate the summary tab.

Description: Agencies shall measure their total A/R collected during the quarter and the amount of those collections that are applied to L&D accounts. ***Record agency target percentages for the next quarter, once recorded do not change the percentage when submitting the next quarter report.***

Measurement components	Current	Q1 (Jul-Sep)	Q2 (Oct-Dec)	Q3 (Jan-Mar)	Q4 (Apr-Jun)	Total
Total agency accounts receivable (A/R) collections	$ 600	$ 1,000	$ 700	$ 850	$ 600	$ 3,150
Total liquidated and delinquent (L&D) collections	$ 50	$ 75	$ 50	$ 100	$ 50	$ 275
L&D collections as a % of total collections	8.3%	7.5%	7.1%	11.8%	8.3%	8.7%
Agency target for current quarter - total A/R collections	$ 780	$ 1,125	$ 910	$ 975	$ 780	$ 3,790
Agency target for current quarter - total L&D collections	$ 55	$ 56	$ 36	$ 98	$ 55	$ 245
Actual A/R collections is higher (lower) than target	*$ (180)*	*$ (125)*	*$ (210)*	*$ (125)*	*$ (180)*	*$ (640)*
Actual L&D collections is higher (lower) than target	*$ (5)*	*$ 19*	*$ 14*	*$ 3*	*$ (5)*	*$ 30*

Agency Targets for Receivable Collections	Q1 (Jul-Sept)	Q2 (Oct-Dec)	Q3 (Jan-Mar)	Q4 (Apr-Jun)	Next FY - Q1 (Jul-Sep)
Agency target Collection % - total A/R collections	75.0%	70.0%	65.0%	60.0%	75.0%
Agency target Collection % - total L&D collections	5.0%	4.0%	10.0%	7.0%	6.0%

Agency comments: (Include comments as needed to describe any large variations from one quarter to the next)

Year End Reporting -
Accounts Receivable Performance Measures

- Total A/R collections includes all collections that were applied to a receivable, regardless of the liquidation or delinquency status at the time of payment.
- Liquidated and delinquent collections is the sub-set of the total A/R collections that were applied to a liquidated and delinquent debt. The total for the fiscal year should match the collections reported to LFO.
- If data from a prior quarter requires a correction, make the update for that quarter and include a note that a prior quarter has been corrected.
- Be sure to review the data and adjust targets as needed for the next quarter, do NOT change prior quarter targets.

Year End Reporting -
Accounts Receivable Performance Measures

Quarterly tab- “Qtr (Req) 90 days past due” for the period of April- June 2025.

Agency:	**999 SWARM**					
Accounts Receivable Performance Measures (ARPM)					**Fiscal Year:**	**2025**
Required Quarterly ARPM:					**Quarter ending:**	**June 30**
106. Receivables over 90 days past due as a % of total accounts receivable (A/R)						
Agencies are to complete the gray boxes, information entered will populate the summary tab.						
Description: At the end of each calendar quarter, agencies shall determine the number and dollar value of accounts outstanding and the number and dollar value of those which are delinquent more than 90 days. ***Record agency targets for the next quarter, once recorded do not change the percentage when submitting the next quarter report.***						
Measurement components	Current		Q1 (Jul-Sep)	Q2 (Oct-Dec)	Q3 (Jan-Mar)	Q4 (Apr-Jun)
$ Value of new A/R established during the quarter	$ 650		$ 300	$ 800	$ 900	$ 650
End of Quarter Accounts Outstanding:						
Quantity of accounts						
Total number of A/R accounts outstanding	14		12	14	13	14
Total number of A/R accounts over 90 days past due	4		3	5	5	4
A/R over 90 days past due as a % of total A/R	28.6%		25.0%	35.7%	38.5%	28.6%
Actual % of A/R over 90 days past due is lower (higher) than target:	*6.4%*		*-3.0%*	*-5.7%*	*-3.5%*	*6.4%*
Value of accounts		Prior FY Q4				
Total $ value of A/R outstanding	$ 700	1,200	500	$ 600	$ 650	$ 700
Total $ value of A/R over 90 days past due	$ 175	$ 250	$ 175	$ 275	$ 225	$ 175
A/R over 90 days past due as a % of total A/R	25.0%	20.8%	35.0%	45.8%	34.6%	25.0%
Actual % of A/R over 90 days past due is lower (higher) than target:	*5.0%*		*-5.0%*	*-5.8%*	*0.4%*	*5.0%*
Agency Targets for 90 Days Past Due	Current	Q1 (Jul-Sept)	Q2 (Oct-Dec)	Q3 (Jan-Mar)	Q4 (Apr-Jun)	Next FY - Q1 (Jul-Sep)
Agency target: % of A/R over 90 days past due (quantity of accounts)	35.0%	22.0%	30.0%	35.0%	35.0%	30.0%
Agency target: % of A/R over 90 days past due (value of accounts)	30.0%	30.0%	40.0%	35.0%	30.0%	25.0%
Agency comments: (Include comments as needed to describe any large variations from one quarter to the next)						

Year End Reporting -
Accounts Receivable Performance Measures

- Value of new A/R established during the quarter should include ALL receivables created regardless of whether they were paid during the reporting period.
- There are entries that are not included in the ARPM (write-offs, adjustments, etc.) which are reflected in the A/R outstanding, SWARM recommends using the Agency comments to note any such transactions that significantly impact the A/R outstanding.
- If data from a prior quarter requires a correction, make the update for that quarter and include a note that a prior quarter has been corrected.
- Be sure to review the data and adjust targets as needed for the next quarter, do NOT change prior quarter targets.

Year End Reporting -
Accounts Receivable Performance Measures

Annual tab "Annual (Req) – Days to Assign

Agency:	**999**	**SWARM**					
Accounts Receivable Performance Measures (ARPM)						**Fiscal Year:**	**2025**
Required Annual ARPM:							
107. Days to assign							
Agencies are to complete the gray boxes, information entered will populate the summary tab.							
Description: Agencies shall measure the number of days from the Mandatory Collection Agency Transfer (MCAT) eligibility date, as defined in OAM 35.40.10, to the date of assignment to the Department of Revenue Other Agency Accounts (DOR-OAA) or to a private collection firm (PCF). Agencies shall report the number of accounts that were assigned in less than 30 days, 31-60 days, 61-90 days, 91-180 days, 181-365 days, and over 1 year. The assignment requirements of ORS 293.231 and OAM 35.40.10 dictate the mandatory timeline for when an account is subject to							
Measurement components	**0-30 days**	**31-60 days**	**61-90 days**	**91-180 days**	**181-365 days**	**Over 1 year**	**Total**
Number of accounts assigned	2	5	6	1	0	0	14
% of accounts assigned	14.3%	35.7%	42.9%	7.1%	0.0%	0.0%	100.0%
Agency target current fiscal year - % of accounts assigned	15.0%	40.0%	40.0%	5.0%	0.0%	0.0%	100.0%
Difference between actual and target	-0.7%	-4.3%	2.9%	2.1%	0.0%	0.0%	0.0%
Agency target for next fiscal year - % of accounts assigned	15.0%	45.0%	35.0%	5.0%	0.0%	0.0%	100.0%
Agency comments:							

Year End Reporting -
Accounts Receivable Performance Measures

- OAM 35.40.10 defines Mandatory Collection Agency Transfer (MCAT) eligibility date as the **latter** of the following dates: the date that an A/R becomes both liquidated and delinquent, <u>or</u> the date an account exemption expires.
- This measurement should only reflect the time frame for initial assignment. Do not include accounts that were previously assigned and returned and later reassigned.
- Be sure to review the data and adjust targets as needed for the next fiscal year, do NOT change current year targets from what was reported last year.

Year End Reporting -
Accounts Receivable Performance Measures

Annual tab “Annual (Req) – Days to Collect”

Agency:	**999**	**SWARM**						
Accounts Receivable Performance Measures (ARPM)							**Fiscal Year:**	**2025**
Required Annual ARPM:								
108. Days to collect								
Agencies are to complete the gray boxes, information entered will populate the summary tab.								
Description: Agencies shall measure the total number of days required to collect an A/R in full. Agencies shall report the number and percentage of accounts paid in full in less than 30 days, 31-60 days, 61-90 days, 91-180 days, 181-365 days, 1-3 years and over 3 years.								
Measurement components	**0-30 days**	**31-60 days**	**61-90 days**	**91-180 days**	**181-365 days**	**1 year - 3 years**	**Over 3 years**	**Total**
Number of accounts paid in full	18	12	4	1	0	1	0	36
% of accounts paid in full	50.0%	33.3%	11.1%	2.8%	0.0%	2.8%	0.0%	100.0%
Agency target for current fiscal year - % of accounts paid in full	55.0%	35.0%	8.0%	1.0%	1.0%	0.0%	0.0%	100.0%
Difference between actual and target	-5.0%	-1.7%	3.1%	1.8%	-1.0%	2.8%	0.0%	0.0%
Agency target for next fiscal year - % of accounts paid in full	53.0%	34.0%	9.0%	2.0%	1.0%	1.0%	0.0%	100.0%
Agency comments:								

Year End Reporting -
Accounts Receivable Performance Measures

- Only include receivables that became paid in full during the fiscal year.
- For purposes of this ARPM, the calculation is: Date the account is paid in full less the effective date of the receivable.
  - The effective date is either: the date a state agency can recognize the revenue as described in OAM 15.35.00 or the due date of a delinquent loan payment.
- Be sure to review the data and adjust targets as needed for the next fiscal year, do NOT change current year targets from what was reported last year.

Year End Reporting -
Accounts Receivable Performance Measures

- Annual tab "Annual (Req) – Writeoffs".

Accounts Receivable Performance Measures (ARPM)	**Fiscal Year:**	**2025**
Required Annual ARPM:		
109. Write-offs as a % of available accounts receivable (A/R)		
Agencies are to complete the gray boxes, information entered will populate the summary tab.		
Description: Agencies shall measure the percentage of available accounts that were written off during a period of time against the total available A/R (beginning balance plus new A/R established) during the same period. Agencies should only include write-offs where the debt is still legally enforceable. Do not include accounts that were discharged in bankruptcy, abated (compromised, settled or otherwise determined not to be owed), or that were cancelled under specific agency authority to		
Measurement components		**Current**
Total $ value of write-offs during fiscal year		$ 150
Total $ value of A/R at the beginning of fiscal year (beginning balance)		$ 1,200
Total $ value of A/R established during fiscal year (additions)		$ 2,650
Write-offs as a % of total available A/R		3.9%
Agency target for <u>current</u> fiscal year - write-offs as a % of total available A/R		3.00%
Difference between actual and target:		0.9%
Agency target for <u>next</u> fiscal year - write-offs as a % of total available A/R		3.50%
Agency comments:		

Year End Reporting -
Accounts Receivable Performance Measures

- Only include receivables that are determined to be uncollectible by management and have had the appropriate accounting transactions recorded during the fiscal year (Note: the liability for the debt remains).
- Do NOT include amounts that were discharged in bankruptcy, compromised/settled or canceled under specific agency authority.
- The amount of write-offs in the ARPM should be equal to the amount recorded in SFMA (if applicable) and greater than or equal to the amount reported to LFO and the Annual Certification.
- Be sure to review the data and adjust targets as needed for the next fiscal year, do NOT change current year targets from what was reported last year.

Year End Reporting - Accounts Receivable Performance Measures

- The three remaining tabs in the worksheet (Collection ROI, Recovery Rate, and Turnover Rate) are recommended but not required (agencies with a DAS exemption from the 90 day assignment must complete the Collection ROI tab).
- The completed ARPM form must be emailed to SWARM@DAS.Oregon.gov by 10/01/2025 (or at the same time as the LFO report is submitted).
- A/R performance measure training resources available online https://www.oregon.gov/das/Financial/Acctng/Pages/Training.aspx.

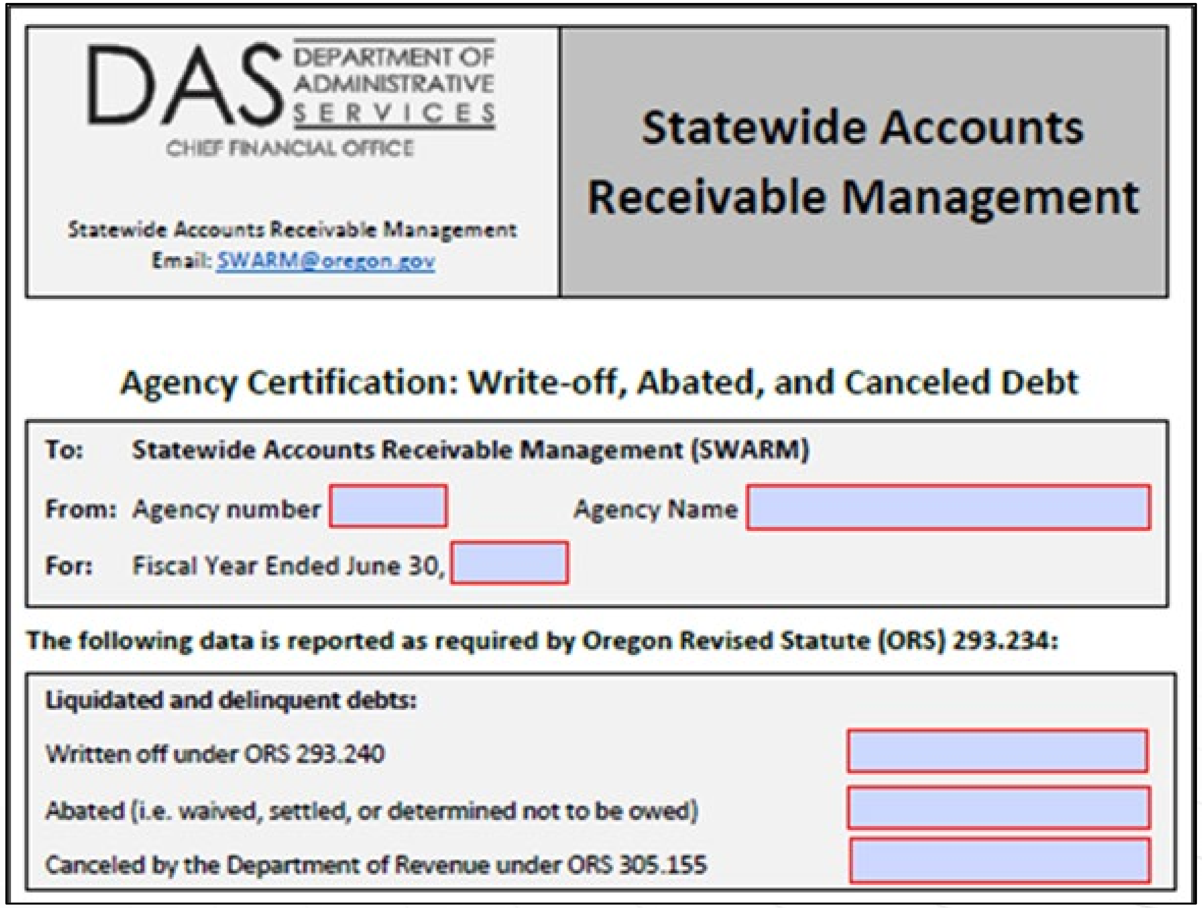
Certification of write-off, abated and canceled debts

Year End Reporting –
Certification of write-off, abated and canceled debts [ORS 293.234]

- Applicability:
  - Any state officer, board, commission, corporation, institution, department or other state organization having power to collect state funds; and
  - Semi-independent state agencies listed in ORS 182.454; the Oregon Tourism Commission; the Oregon Film and Video Office; the Travel Information Council; the Children's Trust Fund of Oregon Foundation; Oregon Corrections Enterprises; the State Accident Insurance Fund Corporation; and the Oregon Utility Notification Center.
- Does not include the Judicial department, Secretary of State, State Treasurer or Legislative branch agencies or agencies not subject to ORS 293.

Year End Reporting –
Certification of write-off, abated and canceled debts [ORS 293.234]

- Report the following **liquidated and delinquent** account activity:
  - Accounts written off during the fiscal year (under ORS 293.240, refer to [OAM 35.50.10](OAM 35.50.10) for definition of write-off).
  - Accounts abated during the fiscal year (see definition section of this presentation. For purposes of the certification abated also includes accounts cancelled by agencies other than the Department of Revenue that have statutory authority to cancel debt.)
  - Accounts canceled by the Department of Revenue under ORS 305.155.



DAS DEPARTMENT OF ADMINISTRATIVE SERVICES
CHIEF FINANCIAL OFFICE

Statewide Accounts Receivable Management
Email: SWARM@oregon.gov

Statewide Accounts Receivable Management

Agency Certification: Write-off, Abated, and Canceled Debt

To:	Statewide Accounts Receivable Management (SWARM)		
From:	Agency number	Agency Name	
For:	Fiscal Year Ended June 30,		

The following data is reported as required by Oregon Revised Statute (ORS) 293.234:

Liquidated and delinquent debts:	
Written off under ORS 293.240	
Abated (i.e. waived, settled, or determined not to be owed)	
Canceled by the Department of Revenue under ORS 305.155	

Year End Reporting –
Certification of write-off, abated and canceled debts [ORS 293.234]

- Certify that the transactions were processed in accordance with applicable statutes and rules.
- Agency Certification form: [OAM 75.35.15.FO.](#)
- The completed Certification form must be emailed to SWARM@DAS.Oregon.gov by 10/01/2025 (or at the same time as the LFO report is submitted).

Agency Certification of Accuracy, Completeness, and Compliance

I certify that to the best of my knowledge the above information accurately and completely reflects the agency's liquidated and delinquent account activity for the fiscal year noted above, and that this information agrees with the respective account balances reported to the Legislative Fiscal Office.

In addition, I certify that to the best of my knowledge the liquidated and delinquent account activity is accurately and completely reflected in the agency's annual report to the Legislative Fiscal Office and that the value of liquidated and delinquent debts that were written off, abated or canceled, as reported above, were done so in accordance with applicable statutes and rules. Any *differences* between the balances reported above and the values reported to the Legislative Fiscal Office have been communicated in writing to the agency's SWARM analyst.

A/R Accountant Signature	Printed Name	Date
Chief Fiscal Officer or Director Signature	Printed Name	Date

LFO Reporting Worksheet

Year End Reporting -
LFO Reporting Worksheet

- The LFO Reporting Worksheet is a resource developed to assist agencies to identify some common reporting errors as well as aggregating their data in a way that will aid with the entry to the LFO reporting system. Use of the worksheet is not required but highly encouraged.
- The LFO Reporting worksheet contains built in formulas that will highlight cells red and show "error" if the condition is not true. Once all entries are made if these are still red, review the condition and look for an entry error.
- Enter activity for each fund type, the worksheet automatically calculates the agency total.
  - "**General Funds**" is for reporting receivables that create revenue in the General Fund. (For example, a tax receivable to the General Fund per statute should be reported as General Funds.)
  - For purposes of reporting L&D account activity to LFO, receivables related to General Fund reduction of expense, (established under the provisions of OAM 20.40.00) should be reported to LFO as Other Funds.

Year End Reporting -
LFO Reporting Worksheet- Section II

- Report **all** liquidated <u>and</u> delinquent (L&D) account activity for the fiscal year for the agency.
  - <u>Beginning Balance</u>
  - <u>Additions</u>
  - <u>Collections</u>
  - <u>Accounts closed</u>.
  - <u>Write-offs</u>
  - <u>Adjustments</u>
  - <u>Reversals</u>

LFO Liquidated and Delinquent Accounts Receivable **** ENTER WHOLE NUMBERS ONLY ****
Reporting Worksheet for agency:

		General Funds (GF)	
Fiscal Year Start Date:	7/1/20XX	# of Accts	$ Value
Fiscal Year End Date:	6/30/20XX		

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

<u>Section II. Liquidated and Delinquent Accounts</u>

		# of Accts	$ Value
Beginning Balance	7/1/20XX		
Additions:			
Collections:			
Accounts Closed:			
Write-Offs:			
Adjustments:			
Reversals:			
Ending Balance	6/30/20XX	-	$ -

Year End Reporting -
LFO Reporting Worksheet- Section IIIa

- Of the amounts reported in Section II, report all liquidated <u>and</u> delinquent account activity associated with accounts assigned to a DOR <u>unrestricted</u> program code.
- Separately report (number and value) collection fees that were paid by (1) the debtor and (2) the state agency (Unrestricted accounts only).

LFO Liquidated and Delinquent Accounts Receivable Reporting Worksheet **** ENTER WHOLE NUMBERS ONLY ****

		General Funds (GF)	
		# of Accts	$ Value
Fiscal Year Start Date:	7/1/20XX		
Fiscal Year End Date:	6/30/20XX		
Section IIIa. Department of Revenue Collection (ORS 293.231)(Unrestricted Accounts)			
Beginning Balance	7/1/20XX		
Additions:			
Collections:			
Accounts Satisfied (paid in full):			
Forward to PCF: (No longer applies as of FY 2020)			
Returned to originating agency:			
Accounts Outstanding	6/30/20XX	-	$ -
Are the accounts outstanding balances in Section IIIa greater than 0?		Yes	Yes
DOR Collection Fees (Unrestricted accounts only)			
Collection fees paid by debtors:			
Collection fees paid by originating agency:			
Collection fee percentage (total collection fees paid/Collections reported in IIIa.)			#DIV/0!

Year End Reporting -
LFO Reporting Worksheet- Section IIIa

- Executive branch agencies subject to centralization that have accounts in Recommended for Write-Off (RWO) status as of June 30th and the agency has NOT completed write-off of the account, it should NOT be reported as Returned to the originating agency in Section IIIA.
  - Because the account is still at DOR, it should continue to be reported in the DOR ending inventory until the write-off entry is completed.

Year End Reporting -
LFO Reporting Worksheet- Section IIIb

- Of the amounts reported in Section II, report all liquidated <u>and</u> delinquent account activity associated with accounts assigned to a private collection firm directly by the agency.
- Separately report (number and value) collection fees that were paid by (1) the debtor and (2) the state agency.

LFO Liquidated and Delinquent Accounts Receivable		**** ENTER WHOLE NUMBERS ONLY ****	
Reporting Worksheet for agency:			
		General Funds (GF)	
Fiscal Year Start Date:	7/1/20XX		
Fiscal Year End Date:	6/30/20XX	# of Accts	$ Value
Section IIIb. Private Collection (ORS 293.231)			
Beginning Balance	7/1/20XX		
Additions:			
Collections:			
Accounts Satisfied (paid in full):			
Return to DOR: (see notes in reporting manual)			
Returned to originating agency:			
Accounts Outstanding	6/30/20XX	-	$ -
Are the accounts outstanding balances in Section IIIb greater than 0?		Yes	Yes
Are the outstanding balances in Section IIIa and Section IIIb less than/equal to Section II?		Yes	Yes
Are the collection amounts in Section IIIa and Section IIIb less than/equal to Section II?			Yes
PCF Collection Fees			
Collection fees paid by debtors:			
Collection fees paid by originating agency:			
Collection fee percentage (total collection fees paid/Collections reported in IIIb.)			#DIV/0!

Year End Reporting -
LFO Reporting Worksheet- Section IIIc

- Include L&D accounts that were resolved through an accepted offer in compromise **AND** were **paid in full** during the reporting fiscal year.
- The data requested for Section IIIc Accepted Offers in Compromise should include information regarding the <u>ENTIRE LIFE </u>of the account.
  - Activity for the current fiscal year is still reported in Section II and any other applicable sections of the report.

LFO Liquidated and Delinquent Accounts Receivable Reporting Worksheet **** ENTER WHOLE NUMBERS ONLY ****

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

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

<u>Section IIIc. Accepted Offers of Compromise for the Settlement of Debts</u>

	General Funds (GF)	
	# of Accts	$ Value
Original debt:		
Penalties and interest:		
Collection fees:		
Other fees/charges/adjustments/prior payments:		
Total debt:	-	$ -
Net settlement received:		
Variance:	-	$ -
If Penalties and Interest are recorded, is an amount for Original debt is also recorded?		Yes
If Collection Fees are recorded, is an amount for Original debt is also recorded?		Yes
If Other Fees/Charges/Adjustments/Payments are recorded, is an amount for Original debt is also recorded?		Yes

Year End Reporting -
LFO Reporting Worksheet- Section IIIc

- Of the total collections reported in Section II, report the total number and value of all L&D account collections received via offset during the fiscal year from any of the following programs:
- <u>Federal Treasury Offset Program</u>
- <u>State of Oregon Vendor Offset Program</u>
  - Department of Revenue (tax debts only).
  - Intra-agency vendor offsets (amounts that agencies offset from their own payments).
- <u>State of Oregon Tax Offset Program</u>
  - Restricted program collections (also included in Section II).
  - Unrestricted program collections (also included in Sections II and IIIa).

LFO Liquidated and Delinquent Accounts Receivable Reporting Worksheet **** ENTER WHOLE NUMBERS ONLY ****

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

	General Funds (GF)	
	# of Accts	$ Value
<u>Collections on Accounts Due to Offset</u>		
Federal Treasury Offset Program		
State of Oregon Vendor Offset Program		
State of Oregon Tax Offset Program		
Are the collection amounts due to offset less than/equal to Section II?		Yes

Year End Reporting -
LFO Reporting Worksheet- Section IV

- Of the amounts reported in Section II ending balance, report the total number and value of liquidated <u>and</u> delinquent that are due from current or former employees.

LFO Liquidated and Delinquent Accounts Receivable Reporting Worksheet **** ENTER WHOLE NUMBERS ONLY ****

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

	General Funds (GF)	
	# of Accts	$ Value
Section IV. Accounts due from Current and Former Employees		
Delinquent Amount Due:		

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

- Accounts and amounts reported in this section should include only those debts related to an employee's job (e.g. wage or travel overpayment).
- Any accounts that are currently assigned to DOR or a PCF should also be reported in Section III or if the account is not assigned due to an exemption it should also be reported in Section V.

Year End Reporting -
LFO Reporting Worksheet- Section V

- Of the total liquidated and delinquent accounts reported in the Section II ending balance, identify the number and value that qualify for either a statutory or administrative exemption **AND** were not assigned as of June 30 .
  - Do **NOT** include accounts which are reported as an Account Outstanding in either Section IIIa or Section IIIb.
  - If an account meets more than one exemption criteria, only report it once in the criteria that most applies to that account.

LFO Liquidated and Delinquent Accounts Receivable Reporting Worksheet — **** ENTER WHOLE NUMBERS ONLY ****

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

	General Funds (GF)	
	# of Accts	$ Value
Section V. Accounts Exempt from PCF Assignment		
Statutorily Prohibited or Exempt		
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 attenting school		
State agency receivables		
Federal or local government receivables		
Hospitalized debtor		
Imprisoned debtor		
Account less than $100		
Loss of federal funds or federal program funds		
Owed by a closed estate		
Suspension of collection under ORS 305.155		
Administratively Exempt		
Debtor hardship		
Non-consensual lien		
Secured by bond		
Payment on mutiple accounts within 1 year		
ORS Chs. 825 or 826 related to a motor carrier		
Wage garnishment or order prevents		
Spousal or child support		
Not income-producing and no assets		
DAS Petition Approved Exemptions - ORS 293.233		
Total exemptions for current fiscal year	-	$ -
Is the sum of Section III and Section V less than/equal to Section II?	*Yes*	*Yes*

Year End Reporting -
LFO Reporting Worksheet- Unassigned/Doubtful

- Once all sections of the *reporting worksheet* are complete return to Section II and evaluate the unassigned and doubtful account balances.
  - Total unassigned, non-exempt accounts automatically calculates based on data entered: Section II less Section IIIa less Section IIIb less Section V.

LFO Liquidated and Delinquent Accounts Receivable Reporting Worksheet ** ENTER WHOLE NUMBERS ONLY **

		General Funds (GF)	
Fiscal Year Start Date:	7/1/20XX		
Fiscal Year End Date:	6/30/20XX	# of Accts	$ Value

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

Section II. Liquidated and Delinquent Accounts		# of Accts	$ Value
Beginning Balance	7/1/20XX	50	$ 35,876
Additions:		6	$ 4,500
Collections:			$ 6,250
Accounts Closed:		8	
Write-Offs:		1	$ 1,000
Adjustments:			$ -
Reversals:		-	$ -
Ending Balance	6/30/20XX	47	$ 33,126
Unassigned Accounts/Doubtful Accounts			
Total unassigned, non-exempt accounts:		9	$ 3,176
Uassigned, non-exempt accounts with no payment in over 90 days:			
Doubtful accounts:			
Is the unassigned, non-exempt accounts total greater than 0?		Yes	Yes
Are the accounts and values in row 21 less than row 20?		Yes	Yes
Are the doubtful accounts less than the Section II ending balance?		Yes	Yes

Year End Reporting -
LFO Reporting Worksheet- Unassigned/Doubtful

- Of the unassigned, non-exempt accounts (automatically calculated), indicate the number and value of accounts that have not received a payment for over 90 days as of June 30th.
  - **Note:** Agencies that report accounts in this section must include a description of the efforts currently being taken by the agency to collect these unassigned accounts in the Note field of the LFO website.
- Of the total liquidated and delinquent account balance (Section II ending balance) indicate the number and value of accounts that are doubtful to **ever** be collected.

LFO Liquidated and Delinquent Accounts Receivable Reporting Worksheet **** ENTER WHOLE NUMBERS ONLY ****

		General Funds (GF)	
Fiscal Year Start Date:	7/1/20XX		
Fiscal Year End Date:	6/30/20XX	# of Accts	$ Value

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

Section II. Liquidated and Delinquent Accounts			
Beginning Balance	7/1/20XX	50	$ 35,876
Additions:		6	$ 4,500
Collections:			$ 6,250
Accounts Closed:		8	
Write-Offs:		1	$ 1,000
Adjustments:			$ -
Reversals:		-	$ -
Ending Balance	6/30/20XX	47	$ 33,126
Unassigned Accounts/Doubtful Accounts			
Total unassigned, non-exempt accounts:		9	$ 3,176
Uassigned, non-exempt accounts with no payment in over 90 days:			
Doubtful accounts:			
Is the unassigned, non-exempt accounts total greater than 0?		Yes	Yes
Are the accounts and values in row 21 less than row 20?		Yes	Yes
Are the doubtful accounts less than the Section II ending balance?		Yes	Yes

Year End Reporting -
LFO Reporting Worksheet- Notes

- Use the notes tab to capture the same information that would be entered to the LFO website, notes should include:
  - Whether the agency is subject to ORS 293.231 (yes or no), if no then include the statutory reference.
  - Any significant reporting changes or large data variations from the prior year.
  - If there are unassigned/non-exempt accounts with no payments for more than 90 days the notes should indicate the # and $ of accounts that have previously been assigned and returned to the agency (non-centralization agencies) and current efforts to collect the unassigned accounts.

Reporting Worksheet for agency:	0
Fiscal Year Start Date:	7/1/20XX
Fiscal Year End Date:	6/30/20XX
Agency LFO reporting and worksheet notes:	

Year End Reporting -
LFO Reporting Worksheet-

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

Agency Year-End Checklist

Year End Reporting -
Agency Year-End Checklist

- Applicability:
  - All agencies subject to the LFO reporting requirement (ORS 293.229 (5)) must submit a completed checklist to SWARM@DAS.Oregon.gov no later than October 1, 2025 to be eligible for the Accounts Receivable Honor Roll.

Year End Reporting -
Agency Checklist

- Use the agency checklist after completing the Reporting Worksheet and before entering data to the LFO website.
- The checklist will help identify if there any data issues between the different reports that should be corrected before making the LFO entry.

This worksheet is for agency use to verify that the data reported to DAS and LFO is consistent within the format of the specific reporting and assist in identifying potential reporting errors. A completed checklist must be submitted to SWARM@oregon.gov no later than October 1, with each state agency's year-end Accounts Receivable Reporting.

Answer to each question must be "Yes", unless the agency has a statutory exception from completing at least one of the reports in which case "N/A" should be marked. Any item marked "No" must also include a comment in the "No" box explaining why "No" is the correct response.

Resources

ARPM reporting template:
https://www.oregon.gov/das/Financial/Acctng/Documents/75.35.12.fo.xlsx

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

Agency Certification of write-off, abated and canceled debts:
https://www.oregon.gov/das/Financial/Acctng/Documents/75.35.15.fo.pdf

Confirmation with SFMA
https://www.oregon.gov/das/Financial/Acctng/Documents/35.50.10.pdf

Agency Checklist for Accounts Receivable Fiscal Year End Reporting

Agency Name:

Agency Contact:

Fiscal Year:

	Review Section	Report Name	Tab	Cell	math function	Report Name	Tab	Cell	CheckList Yes	No	N/A
1.	Collections ($ Value)	ARPM (75.35.12.fo)	*Qtr (Req.) - Collections*	G11	greater than or equal to	ARPM (75.35.12.fo)	*Qtr (Req.) - Collections*	G12			
2.	Collections ($ Value)	ARPM (75.35.12.fo)	*Qtr (Req.) - Collections*	G12	equal to	LFO Reporting Worksheet	*Agency Data*	W12			
3.	Collections ($ Value)	LFO Reporting Worksheet	*Agency Data*	W12	greater than or equal to the sum of	LFO Reporting Worksheet	*Agency Data*	W30 + W45			
4.	A/R accounts outstanding (# of accts)	ARPM (75.35.12.fo)	Qtr (Req.) - 90 days past due	G14	greater than or equal to	LFO Reporting Worksheet	*Agency Data*	V17			

Year End Reporting -
Agency Year-End Checklist

- For convenience, items in the questions are color coded to reference the report where the data is to be found.
- Items 1-20 in the checklist should be marked yes, unless the agency is exempt from completing one of the reports for a specific question in which case the correct answer would be “N/A”.
- Any item answered no, must include a comment that explains why that is the correct response. Although typically a no response means that there is a problem with one of the data elements in a report. For example, question 5 asks if the ARPM value of A/R accounts outstanding is greater than or equal to the LFO reporting worksheet Total- Section II Ending Balance. Since the ARPM is asking for ALL agency A/R outstanding and the LFO report is <u>only</u> the liquidated and delinquent accounts the LFO report <u>cannot</u> be more than the ARPM.
- Review the questions in items 21-23 to ensure the proper notes have been identified for the LFO entry.
- Verify the data from each of the respective reports when completing the year end checklist.

Supplemental Report to Legislative Assembly

Year End Reporting - Agency
Supplemental Report to Legislative Assembly [ORS 293.229(2)]

- Applicable to all state agencies with a fiscal year liquidated <u>and</u> delinquent account ending balance of **$50 million or more.**
- Agencies must submit an additional report to the Legislative Assembly committees related to Ways and Means annually **by December 31** that:
  - Describes major categories of liquidated and delinquent accounts held by the state agency;
  - Describes circumstances under which the state agency writes off, adjusts or removes an account from liquidated and delinquent status;
  - Describes actions undertaken by the state agency to reduce the amount of liquidated and delinquent debt owed to it at the end of each fiscal year; and
  - Sets forth a plan for future actions that will reduce the amount of liquidated and delinquent debt owed to the state agency at the end of each fiscal year and describes any additional resources that are necessary to carry out the plan.
- Questions regarding this report should be directed to the agency's LFO analyst.

Legislative Fiscal Office (LFO) reporting overview and website entry

Legislative Fiscal Office (LFO) Reporting overview

- Applicability (see ORS 293.229 (5)):
  - Executive Branch;
  - Judicial Branch (ORS 1.195);
  - Semi-independent state agencies listed in ORS 182.454;
  - Public universities listed in ORS 352.002;
  - The Oregon Tourism Commission; the Oregon Film and Video Office; the Travel Information Council; the Children's Trust Fund of Oregon Foundation; Oregon Corrections Enterprises; Oregon Health and Science University; the State Accident Insurance Fund Corporation; and the Oregon Utility Notification Center.

Legislative Fiscal Office (LFO) Reporting overview

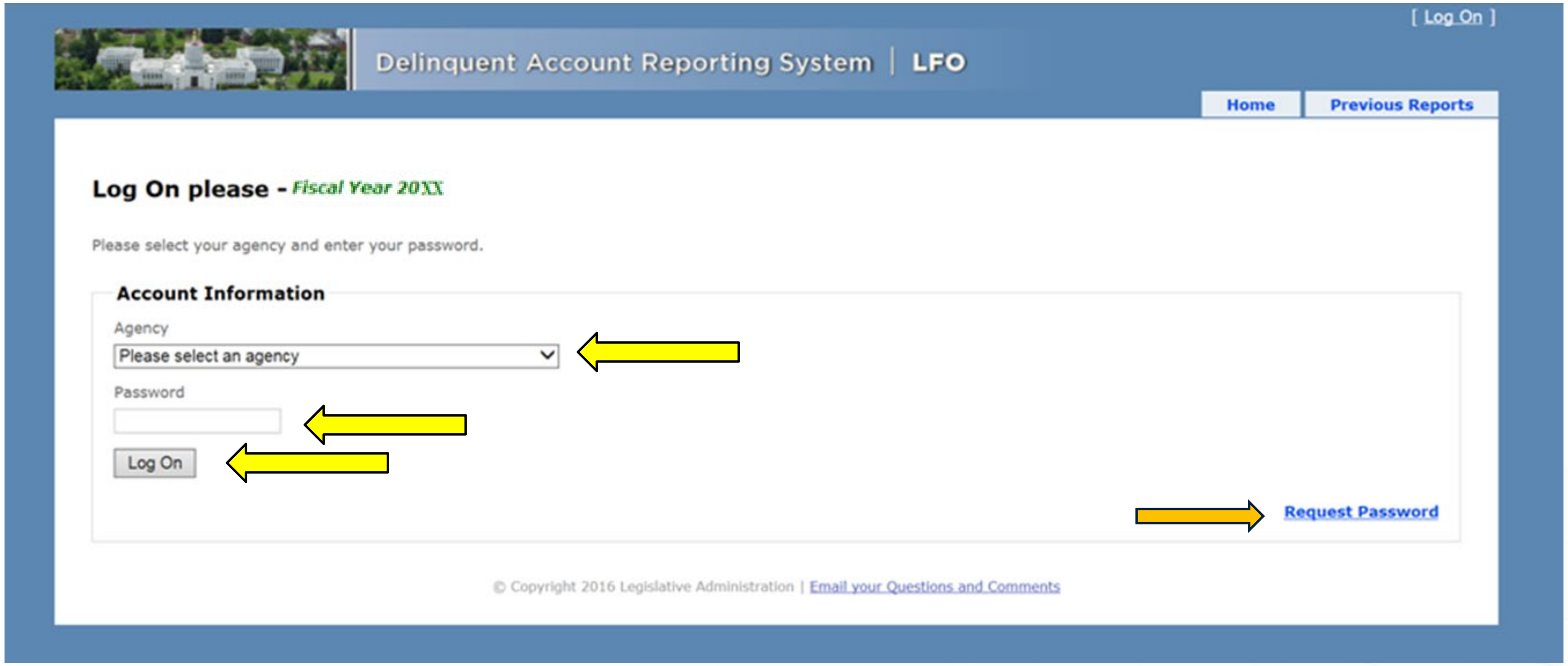
- Agencies are required to report if **ANY** of the following apply:
  - The state agency had no liquidated and delinquent (L&D) accounts to report.
  - The state agency reported an ending balance in the prior fiscal year (The prior FY ending balance is automatically carried forward as the current FY beginning balance), even if there was no new activity in the current fiscal year.
  - The state agency had **ANY** accounts that became L&D during the fiscal year, even if the account was collected, assigned, returned, abated, canceled or written-off during the fiscal year and the ending balance is $0.
- The SWARM resources website provides links to the LFO reporting website, and to the LFO reporting manual which includes a field by field definition of the data to be entered.

LFO Website Entry

- Logging in.
- Agencies with nothing to report.
- Agencies with data to report.
- Common reporting errors.

LFO Website Entry-Logging in

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



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

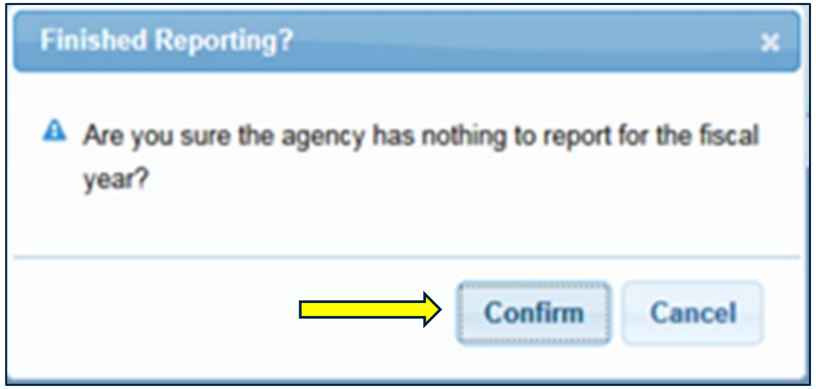
LFO Website Entry- Agencies with nothing to report

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

- After logging into the website, click the “Nothing to Report” button.

LFO Website Entry- Agencies with nothing to report

- A pop-up box will appear, click “Confirm” only if the agency had a zero ending balance in the prior year **AND** did not have any liquidated <u>and</u> delinquent account activity during current the fiscal year.



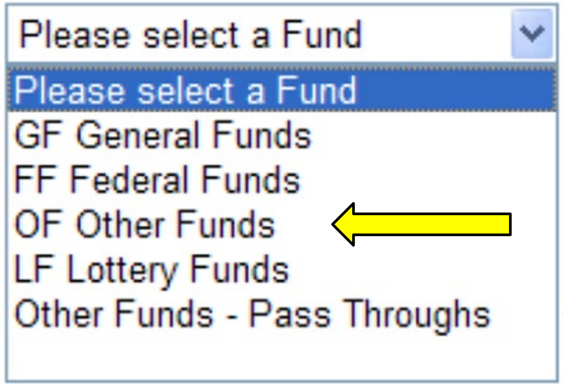
- The system will confirm receipt of your report, you can take a screen print for your records if you want before clicking “Log Off”.

LFO Website Entry- Agencies with data to report

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

LFO Website Entry- Agencies with data to report

- After logging in to the website, click the arrow next to “Please select a Fund”.



- Select a fund type from the drop down menu.

- Click the **Create Fund Report** link.

*Only create a fund report if the agency had liquidated and delinquent accounts to report in the respective fund type (e.g. if ALL accounts are FF, then **ONLY** create a FF fund report).*

LFO Website Entry-Agencies with data to report

- Enter data from the LFO Reporting Worksheet (if applicable) to each section of the LFO reporting website.
- For each section, the Beginning Balance will be populated automatically based on the prior year ending balance for that fund type.
- For each section, the Ending Balance will automatically calculate based on entries made.

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

LFO Website Entry-
Agencies with data to report

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

LFO Website Entry- Agencies with data to report

Section III b. *(Refer to instructions for section III)*

Private Collection (ORS 293.231)	[A] Number Of Accounts	[B] Dollar Value($)
Beginning Balance	0	0
Addition:	0	0
Collections:		(0)
Accounts Satisfied	(0)	
Return to DOR	(0)	(0)
Returned to Originating Agency	(0)	(0)
Accounts Outstanding	0	0
Private Collection Fees	**[A] Number Of Accounts**	**[B] Dollar Value($)**
Collection Fees Paid by Debtors	0	0
Collection Fees Paid by Originating Agency	0	0

LFO Website Entry-
Agencies with data to report

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

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

LFO Website Entry-
Agencies with data to report

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

LFO Website Entry- Agencies with data to report

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

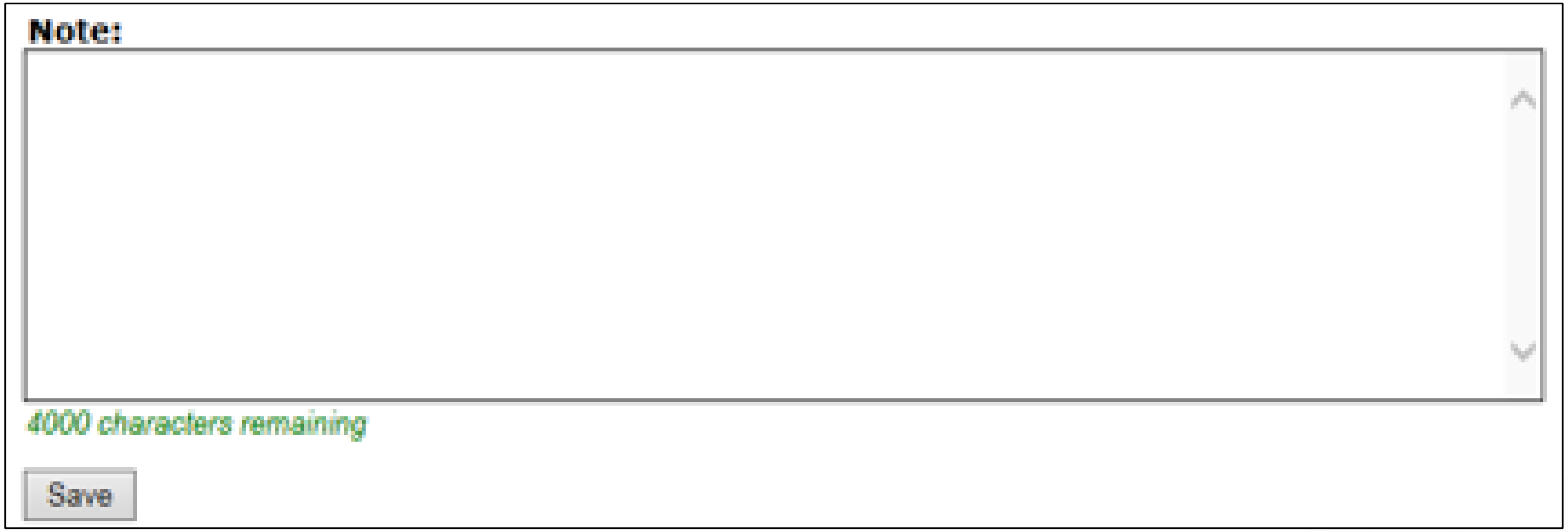
LFO Website Entry- Agencies with data to report

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($)
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

LFO Website Entry- Agencies with data to report



Required information:

- If the agency exempt from the assignment provisions of ORS 293.231, provide the agencies exempting statute
- If the agency have any significant reporting changes during the fiscal year, include a reason for the change.
- If the agency report a value greater than $0 for Unassigned, non-exempt accounts with no payments for more than 90 days in Section II, provide the # and $ value of any accounts previously assigned and returned to the agency and a description of the current efforts being taken to collect those accounts.

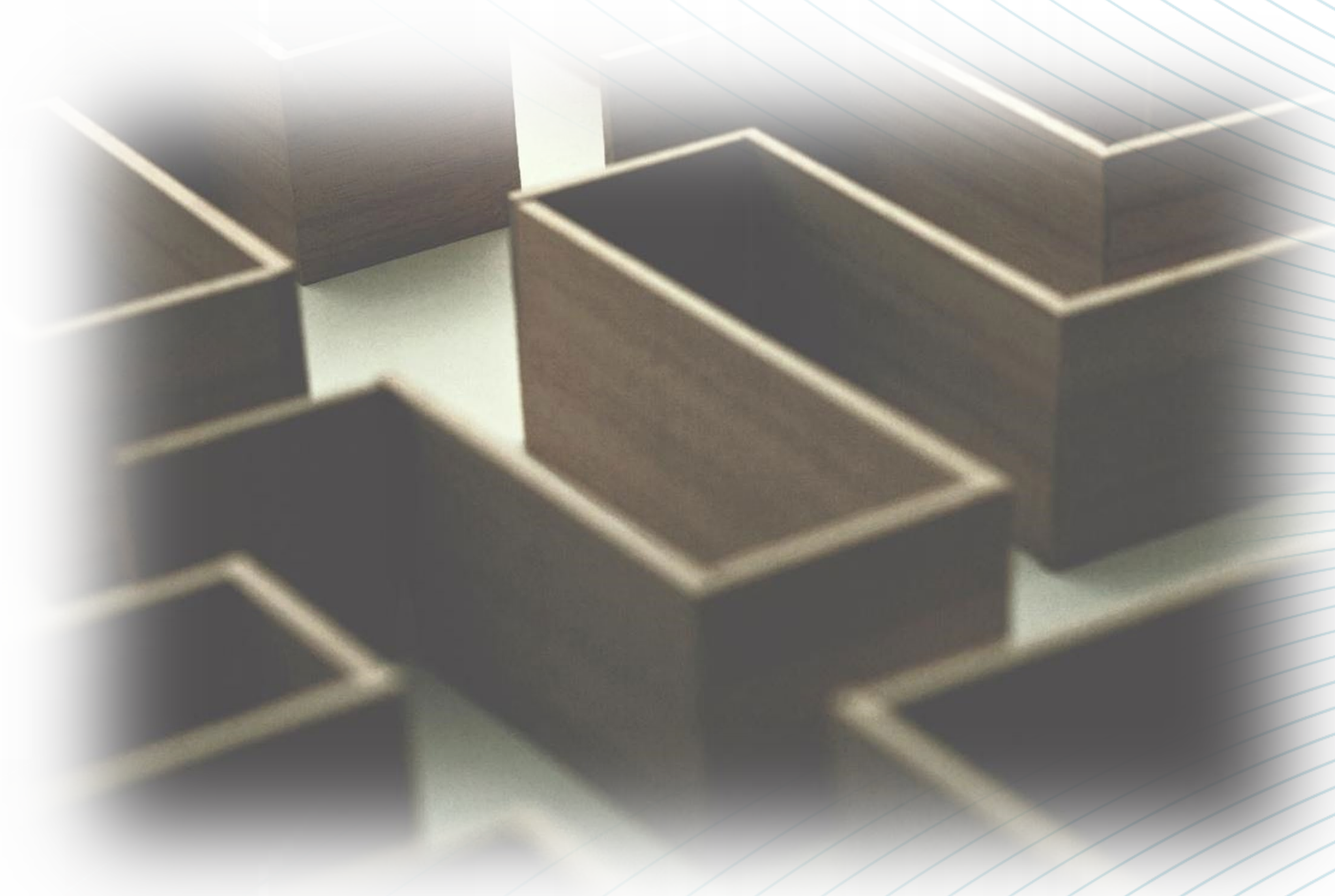
LFO Website Entry-Agencies with data to report

- Once all entries for the applicable fund type are completed, click the **Save** button.
  - The screen will scroll to the top of the page and an action confirmation message will appear.
  - After initially saving, the edit and print options will appear.
- If there is data to report for additional fund types, click the **Home** button to return to the System Entry (Section I) screen and repeat the steps in slides 55-63 for each fund type that the agency has accounts. It is not necessary to create a fund type with all zeros.
- Once all entries are completed, click the **Save** button
  - Return to the System Entry (Section I) screen by clicking the **Home** button
- Click the **Finished Reporting** button
- Log off

LFO Website Entry-
Common Reporting Errors

- Ending balance errors, be sure to tab from field to field in the LFO website. The value in the LFO website should match the LFO reporting worksheet.
- Section II balances less than the total of Section IIIa + IIIb + V balances.
- Number of account fields blank for all fund types.
- Account balances do not reconcile with Department of Revenue or private collection firm reports.
- Notes section does not include the required reporting information.
- **Finished Reporting** button not clicked.
- *Reporting manual* instructions not followed.

LFO reporting scenarios



LFO reporting scenarios

- **The following slides provide Examples for training purposes only. The situations provided do not represent all possible combinations of fund types or assignment combinations.**
  - New L&D account, paid during the year.
  - New account assignment to DOR.
  - Account at DOR with RWO status, no write-off recorded.
  - Account at DOR with RWO status, agency write-off recorded.
  - Previous write-off with current year collection by DOR.
  - PCF activity.
  - Amount due from a current or former employee.
  - Interest accrual.
  - Agency compromised account, paid during the year.
  - Collection due to offset.
  - Account exempt from assignment.
  - Account comprised of multiple fund types.

LFO reporting scenarios-
New L&D account, paid during the year

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

LFO Liquidated and Delinquent Accounts Receivable Reporting Worksheet

		Other Funds (OF)	
Fiscal Year Start Date:	7/1/2024		
Fiscal Year End Date:	6/30/2025	# of Accts	$ Value

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

Section II. Liquidated and Delinquent Accounts		# of Accts	$ Value
Beginning Balance	7/1/2018		
Additions:		1	$ 500
Collections:			$ 500
Accounts Closed:		1	
Write-Offs:			
Adjustments:			
Reversals:			
Ending Balance	6/30/2025	-	$ -

Unassigned Accounts/Doubtful Accounts	# of Accts	$ Value
Total unassigned, non-exempt accounts:	-	$ -
Uassigned, non-exempt accounts with no payment in over 90 days:		
Doubtful accounts:		
Is the unassigned, non-exempt accounts total greater than 0?	Yes	Yes
Are the accounts and values in row 21 less than row 20?	Yes	Yes
Are the doubtful accounts less than the Section II ending balance?	Yes	Yes

LFO reporting scenarios-
New account assignment to DOR

- Account became L&D during the fiscal year.
- Account was assigned to DOR.
- Partial payment was made to DOR.

		Other Funds (OF)	
Section II. Liquidated and Delinquent Accounts			
Beginning Balance	7/1/2024		
Additions:		1	$ 1,000
Collections:			$ 100
Accounts Closed:			
Write-Offs:			
Adjustments:			
Reversals:			
Ending Balance	6/30/2025	1	$ 900
Section IIIa. Department of Revenue Collection (ORS 293.231)(Unrestricted Accounts)			
Beginning Balance	7/1/2018		
Additions:		1	$ 1,000
Collections:			$ 100
Accounts Satisfied (paid in full):			
Forward to PCF:			
Returned to originating agency:			
Accounts Outstanding	6/30/2025	1	$ 900
Are the accounts outstanding balances in Section IIIa greater than 0?		Yes	Yes

LFO reporting scenarios-

Account at DOR with RWO status, no write-off recorded

- Account was assigned to DOR in a prior fiscal year.
- DOR identified the account as recommended for write-off (RWO) during the fiscal year but the account was not written-off by the assigning agency.
- No entries are required, the account is still assigned to DOR and may be reported as part of the accounts outstanding as of June 30.

Section IIIa. Department of Revenue Collection (ORS 293.231)(Unrestricted Accounts)			
Beginning Balance	7/1/2024	1	$ 1,000
Additions:			
Collections:			
Accounts Satisfied (paid in full):			
Forward to PCF: (No longer applies as of FY 2020)			
Returned to originating agency:			
Accounts Outstanding	6/30/2025	1	$ 1,000
Are the accounts outstanding balances in Section IIIa greater than 0?		Yes	Yes
DOR Collection Fees (Unrestricted accounts only)			
Collection fees paid by debtors:			
Collection fees paid by originating agency:			
Collection fee percentage (total collection fees paid/Collections reported in IIIa.)			#DIV/0!

LFO reporting scenarios-

Account at DOR with RWO status, agency write-off recorded

- Account was assigned to DOR in a prior fiscal year.
- DOR identified the account as recommended for write-off (RWO) during the fiscal year and the account was written-off by the assigning agency.

Section II. Liquidated and Delinquent Accounts			
Beginning Balance	7/1/2024	1	$ 1,000
Additions:			
Collections:			
Accounts Closed:			
Write-Offs:		1	$ 1,000
Adjustments:			
Reversals:			
Ending Balance	6/30/2025	-	$ -

Section IIIa. Department of Revenue Collection (ORS 293.231)(Unrestricted Accounts)			
Beginning Balance	6/30/2025	1	$ 1,000
Additions:			
Collections:			
Accounts Satisfied (paid in full):			
Forward to PCF: (No longer applies as of FY 2020)			
Returned to originating agency:		1	$ 1,000
Accounts Outstanding	6/30/2025	-	$ -

LFO reporting scenarios-
Previous write-off with current year collection by DOR

- Account was written off in a prior year after DOR identified the account as recommended for write-off (RWO).
- During the fiscal year DOR was successful in collecting a payment.
- Agencies should re-establish the A/R that had previously been written off and apply the payment.
- Since the account was liquidated and delinquent at the time of the write-off, it is still liquidated and delinquent after being re-established.

Section II. Liquidated and Delinquent Accounts

Beginning Balance	7/1/2024		
Additions:		1	$ 1,000
Collections:			$ 250
Accounts Closed:			
Write-Offs:			
Adjustments:			
Reversals:			
Ending Balance	6/30/2025	1	$ 750

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

Beginning Balance	7/1/2024		
Additions:		1	$ 1,000
Collections:			$ 250
Accounts Satisfied (paid in full):			
Forward to PCF: (No longer applies as of FY 2020)			
Returned to originating agency:			
Accounts Outstanding	6/30/2025	1	$ 750

LFO reporting scenarios-
PCF activity

- Two accounts were assigned to a PCF by the Agency during a *PRIOR* fiscal year (Beg. Balance).
- The PCF collected $300 on one account.
- The PCF returned one account to the Agency, which was written-off by the Agency.
- Note: Do not include activity in Section IIIb if the assignment was completed by DOR.

Section II. Liquidated and Delinquent Accounts				
Beginning Balance	7/1/2024	2	$	3,000
Additions:				
Collections:			$	300
Accounts Closed:				
Write-Offs:		1	$	1,500
Adjustments:				
Reversals:				
Ending Balance	6/30/2025	1	$	1,200

Section IIIb. Private Collection (ORS 293.231)				
Beginning Balance	7/1/2024	2	$	3,000
Additions:				
Collections:			$	300
Accounts Satisfied (paid in full):				
Return to DOR: (see notes in reporting manual)				
Returned to originating agency:		1	$	1,500
Accounts Outstanding	6/30/2025	1	$	1,200

LFO reporting scenarios-
Amount due from a current or former employee

- Account became L&D during the fiscal year (Section II Additions).
- The account was assigned to DOR during the FY (Section IIIa Additions).
- DOR collected a payment.
- The account is included in Section II ending balance, Section IIIa Accounts Outstanding AND Section IV.

Section II. Liquidated and Delinquent Accounts

Beginning Balance	7/1/2024		
Additions:		1	$ 600
Collections:			$ 50
Accounts Closed:			
Write-Offs:			
Adjustments:			
Reversals:			
Ending Balance	6/30/2025	1	$ 550

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

Beginning Balance	7/1/2024		
Additions:		1	$ 600
Collections:			$ 50
Accounts Satisfied (paid in full):			
Forward to PCF:			
Returned to originating agency:			
Accounts Outstanding	6/30/2025	1	$ 550

Section IV. Accounts due from Current and Former Employees

Delinquent Amount Due:	1	$ 550

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

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

LFO reporting scenarios-
Interest accrual

- Interest is included as an addition for the dollar value only, there is no increase in the # of accounts.
- Ending dollar value includes both principal and interest.
- For this example, the account was not exempt from assignment and was assigned to DOR during the fiscal year for the combined principal and interest amount.

LFO Liquidated and Delinquent Accounts Receivable Reporting Worksheet

		Other Funds (OF)	
Fiscal Year Start Date:	7/1/2024		
Fiscal Year End Date:	6/30/2025	# of Accts	$ Value
Section II. Liquidated and Delinquent Accounts			
Beginning Balance	7/1/2024	1	$ 800
Additions:			$ 72
Collections:			
Accounts Closed:			
Write-Offs:			
Adjustments:			
Reversals:			
Ending Balance	6/30/2025	1	$ 872

Section IIIa. Department of Revenue Collection (ORS 293.231)(Unrestricted Accounts)			
Beginning Balance	7/1/2024		
Additions:		1	$ 872
Collections:			
Accounts Satisfied (paid in full):			
Forward to PCF:			
Returned to originating agency:			
Accounts Outstanding	6/30/2025	1	$ 872
Are the accounts outstanding balances in Section IIIa greater than 0?		Yes	Yes

LFO reporting scenarios-

Agency Compromised Account, Paid During the Fiscal Year

- Account was originally $4,500 and had accrued $500 in interest as of 6/30/24.
- As of the time of the compromise, an additional $100 in interest accrued (Section II Addition).
- Compromise was for the debtor to pay $3,000, agency would waive $1,500 of original debt and the accumulated interest.
- Debtor paid $3,000.
- The compromised portion ($2,100) is recorded as an adjustment and because no balance remains the account is reported as closed.
- Section IIIc shows the original debt, accumulated interest and amount received, Variance is the amount the Agency agreed to compromise.

Section II. Liquidated and Delinquent Accounts

Beginning Balance	7/1/2024	1	$	5,000
Additions:			$	100
Collections:			$	3,000
Accounts Closed:		1		
Write-Offs:				
Adjustments:			$	(2,100)
Reversals:				
Ending Balance	6/30/2025	-	$	-

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

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

LFO reporting scenarios-
Collection due to offset

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

Section II. Liquidated and Delinquent Accounts			
Beginning Balance 7/1/2024	1	$	800
Additions:			
Collections:		$	350
Accounts Closed:			
Write-Offs:			
Adjustments:			
Reversals:			
Ending Balance 6/30/2025	1	$	450

Section IIIa. Department of Revenue Collection (ORS 293.231)(Unrestricted Accounts)			
Beginning Balance 7/1/2024	1	$	800
Additions:			
Collections:		$	350
Accounts Satisfied (paid in full):			
Forward to PCF:			
Returned to originating agency:			
Accounts Outstanding 6/30/2025	1	$	450
Are the accounts outstanding balances in Section IIIa greater than 0?	Yes		Yes

Collections on Accounts Due to Offset			
Federal Treasury Offset Program			
State of Oregon Vendor Offset Program			
State of Oregon Tax Offset Program	1	$	350
Are the collection amounts due to offset less than/equal to Section II?			Yes

LFO reporting scenarios-
Account Exempt from Assignment

- Only include accounts that are NOT assigned to DOR or a PCF.
- Account became L&D during the FY (Section II Additions).
- In this example, the account is owed by another state agency and is therefore exempt under ORS 293.231.
- Section V shows the category of the exemption for the balance of the account.

Section II. Liquidated and Delinquent Accounts			
Beginning Balance 7/1/2024			
Additions:	1	$	4,000
Collections:			
Accounts Closed:			
Write-Offs:			
Adjustments:			
Reversals:			
Ending Balance 6/30/2025	1	$	4,000
Section V. Accounts Exempt from PCF Assignment			
Statutorily Prohibited or Exempt			
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 attenting school			
State agency receivables	1	$	4,000
Total exemptions for current fiscal year	**1**	**$**	**4,000**
Is the sum of Section III and Section V less than/equal to Section II?	*Yes*		*Yes*

LFO reporting scenarios-
Account comprised of multiple fund types

- One $5,000 account is comprised of 60% Fed Funds and 40% Other Funds.
- Report the # of account in the fund type with the largest portion of the balance.
- Collections should be recorded in the same manner they are applied to the debt. This example assumes the same 60%/40% split

LFO Liquidated and Delinquent Accounts Receivable Reporting Worksheet

Fiscal Year Start Date: 7/1/2024
Fiscal Year End Date: 6/30/2025

		Federal Funds (FF)		Other Funds (OF)		Total	
		# of Accts	$ Value	# of Accts	$ Value	# of Accts	$ Value
Section II. Liquidated and Delinquent Accounts							
Beginning Balance	7/1/2024					-	$ -
Additions:		1	$ 3,000		$ 2,000	1	$ 5,000
Collections:			$ 600		$ 400		$ 1,000
Accounts Closed:						-	
Write-Offs:						-	$ -
Adjustments:							$ -
Reversals:						-	$ -
Ending Balance	6/30/2025	1	$ 2,400	-	$ 1,600	1	$ 4,000

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

- Verify that the Total of all fund type entries matches the agency record

Next steps

Next steps

- Evaluate fiscal year liquidated and delinquent account activity.
  - Review the LFO reporting manual.
  - Complete the LFO reporting worksheet (recommended).
  - Complete the agency ARPM report (if applicable).
  - Complete the Agency Certification form (if applicable).
  - Complete the agency checklist to verify data across all reports.
- Enter the data into the LFO Delinquent Account Reporting System
- Email the following completed documents to SWARM@DAS.Oregon.gov for review (target date for A/R Honor Roll is September 16th to allow sufficient time for SWARM review and possible corrections by the agency), final deadline is October 1st.
  - LFO reporting worksheet (if used).
  - Quarter 4 and annual ARPM report (if applicable).
  - Agency Write-Off, Abated and Canceled Debt Certification form.
  - Agency Checklist

Next steps

- Prepare agency supplemental report (only agencies over $50 million ending balance) and submit to the Legislative Assembly by December 31 (through the Legislative Fiscal Office).

Questions?

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https://www.oregon.gov/das/Financial/Acctng/Pages/AR.aspx