

# Minutes

## Accounts Receivable Core Committee (ARCC)



**Meeting Date:** January 16, 2024

**Location:** Virtual meeting via Microsoft Teams

**Attendees:** Joy Andrews (DELC); Fitsum Aramde (DEQ); Heidi Baker (DHS/OHA); Sheila Banke (DOJ); Brad Batchelor (PUC); Erica Baumann-Hilton (OHCS); Melissa Boaz (DHS/OHA); Angelique Bowers (ODE); Devyn Castillo (OBDD); Alissa Davalos (DOR); Richard Dredge (DCBS); Todd Evans (DOR-OAA); Svetlana Fadden (DHS); Mini Fernandez (DAS); Connie Flowers (ODE); Gerold Floyd (DAS-SWARM); Olga Fokina (OMB); Ben Foster (DOR); Amy Fry (Lottery); Josh Gatchet (OST); Dan Goettsch (DCBS); Shaumae Hall (DEQ); Stephanie Hanigan (SOU); Caty Karayel (REA); Irina Kay (DAS); Madeline Kretzschmar (ODE); Pam Lara (DSL); Bill Lee (DAS); Wendy Lorimor (ODOE); Elizabeth Marshall (ODVA); Brian Martinez (OLCC); Katya Medvedeva (DAS); Katy Moreland (DAS); Michelle Morin (ODF); AnnMarie Murphy (DEQ); Jesse Oliver (OED); Michelle Palmer (BOLI); Melissa Phillips (OYA); Ben Plant (DAS); Matthew Powell (DPSST); Robin Rakowski (OED); Jill Reece (OYA); Jennifer Romele (OSMB); Alexander Roome (DHS/OHA); Emily Rothweiler (DAS); Lyubov Salov (DAS); Michelle Scholl (ODOT); Rubaiya Sharmin (CCB); James Terrusa (OED); Carol Todd (Leg Counsel); Melissa Tominaga (PERS); Taylor Towers (DAS); Daisy Tran (DAS); Anna Unger (DOC); Erica Westbrook (Trawl Comm); Sheleen Wilks (ODF); Karla Willmschen (SOS); Todd Younkin (OED); Jessica Zachary (HECC)

ITEM	TIME STAMP	ACTION, DISCUSSION
Welcome and introductions	0:00:00	
SWARM announcements- ARPM Q2 reporting deadline Jan 31	0:01:05	Gerold reminded everyone that the Q2 (Oct-Dec) ARPM report are due on January 31, 2024.
ARPM peer groups (survey results)	0:02:03	Gerold shared the peer group listings (Attachment A) based on the agency survey conducted in August 2023. The list is included in the minutes for agencies to review. Next steps for SWARM will be to evaluate the FY22 and 23 ARPM data based on these peer groups and identify agencies with higher collection rates and lower accounts becoming past due. SWARM will meet with these agencies to identify the processes and tools used that contribute to their success and then share that information with the agencies within that same peer group that have lower collection rates or higher percentage of accounts that become 90 days past due. It should be noted that this list is a starting point for these conversations, but not every agency will be able to use the same tools. There could be some agencies that might be better matched in different peer groups based on the results of these future meetings.

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

FY23 LFO reporting summary	0:17:40	The summary of the FY 23 LFO data grouped by branch of government was shared with the group as well as the Executive branch comparison of FY22 vs FY23 (Attachment B). Agencies that had the largest change have been contacted to provide additional information that SWARM used to craft language in the Accounts Receivable Management Report that will be posted by the end of the month.
Roundtable	0:31:55	Heidi Baker at DHS/OHA asked if SWARM was aware of any pending changes to the LFO reporting for the FY24 reporting period. Gerold shared that he has not been contacted by LFO regarding any pending changes. After the meeting concluded, LFO was contacted to see if they had any pending system changes planned, and they have confirmed there are no changes planned at this time. Angelique Bowers at ODE commented that they are looking to automate some of their receivables process and asked if agencies had any systems that are working well for them and options that might be available for ODE to use in their efforts. If anyone has a system that is working well for them and helped automate receivables management, please reach out to Angelique Bowers at ODE.
Adjournment	0:39:06	The meeting was adjourned at 2:39 pm

**Next meeting:**

Tuesday, March 19, 2024

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

(upcoming meeting dates are available at: [State of Oregon: Accounting and reporting - Statewide Accounts Receivable Management](#), please add these to your calendar if you would like to attend)

## Attachment A

### Agencies Grouped by: Agency Functions

Agency name	Agency Functions	Primary Receivable Type	Primary customer	Collection Tools
Administrative Services, Department of	Administration	Assessments	State agencies/local governments	Assignment (DOR or PCF as applicable)
Blind, Commission for the	Administration	Fees/fines	Individuals	Assignment (DOR or PCF as applicable)
Employment Relations Board	Administration	Invoice (goods/services)	State agencies/local governments	Assignment (DOR or PCF as applicable)
Library, Oregon State	Administration	Invoice (goods/services)	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Oregon Youth Authority	Administration	Invoice (goods/services)	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Revenue, Department of	Administration	Taxes	Individuals	Garnishment
Agency name	Agency Functions	Primary Receivable Type	Primary customer	Collection Tools
Advocacy Commissions Office, Oregon	Advocacy	Invoice (goods/services)	Individuals	Assignment (DOR or PCF as applicable)
Labor and Industries, Bureau of	Advocacy	Civil penalty	Individuals	Assignment (DOR or PCF as applicable)
Agency name	Agency Functions	Primary Receivable Type	Primary customer	Collection Tools
Employment Department	Assistance/welfare/benefits	Benefit overpayments	Individuals	Garnishment
Health Authority, Oregon	Assistance/welfare/benefits	Benefit overpayments	Individuals	Benefit reductions/ employer statements
Human Services, Oregon Department of	Assistance/welfare/benefits	Benefit overpayments	Individuals	Benefit reductions/ employer statements
Public Employees Retirement System	Assistance/welfare/benefits	Invoice (goods/services)	Individuals	Benefit reductions/ employer statements
Housing and Community Services Department	Assistance/welfare/benefits	Loans/Leases	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Veterans' Affairs, Department of	Assistance/welfare/benefits	Loans/Leases	Individuals	Lien recording
Agency name	Agency Functions	Primary Receivable Type	Primary customer	Collection Tools
Education, Department of	Education	Invoice (goods/services)	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Higher Education Coordinating Commission	Education	License (application/renewal)	Students	Assignment (DOR or PCF as applicable)
Agency name	Agency Functions	Primary Receivable Type	Primary customer	Collection Tools
Business Oregon	Grant funding	Loans/Leases	State agencies/local governments	Assignment (DOR or PCF as applicable)
Early Learning and Care, Department of	Grant funding	Benefit overpayments	Licensed professionals	Benefit reductions/ employer statements
Emergency Management, Oregon Department of	Grant funding	Invoice (goods/services)	State agencies/local governments	Assignment (DOR or PCF as applicable)
Agency name	Agency Functions	Primary Receivable Type	Primary customer	Collection Tools
Judicial Department, Oregon	Judicial (courts)/Justice Services	Court orders (criminal or civil)	Individuals	Garnishment
Justice, Department of	Judicial (courts)/Justice Services	Support orders (child or spouse)	Individuals	Assignment (DOR or PCF as applicable)
Agency name	Agency Functions	Primary Receivable Type	Primary customer	Collection Tools
Lottery Commission, Oregon	Marketing	Invoice (goods/services)	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Tourism Commission, Oregon dba Travel Oregon	Marketing	Invoice (goods/services)	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Agency name	Agency Functions	Primary Receivable Type	Primary customer	Collection Tools
Energy, Department of	Natural resources	Assessments	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Fish and Wildlife, Oregon Department of	Natural resources	Federally reimbursed grants	Federal government	Assignment (DOR or PCF as applicable)
Forestry, Oregon Department of	Natural resources	Invoice (goods/services)	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Water Resources Department	Natural resources	Invoice (goods/services)	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Parks & Recreation Department, Oregon	Natural resources	Invoice (goods/services)	Federal government	Assignment (DOR or PCF as applicable)
Watershed Enhancement Board, Oregon	Natural resources	Invoice (goods/services)	Non-profit entities	Assignment (DOR or PCF as applicable)
Land Conservation and Development, Department of	Natural resources	Invoice (goods/services)	State agencies/local governments	Assignment (DOR or PCF as applicable)
Marine Board, Oregon State	Natural resources	License (application/renewal)	Individuals	Assignment (DOR or PCF as applicable)
Lands, Department of State	Natural resources	Loans/Leases	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)

**Agencies Grouped by: Agency Functions**

<b>Agency name</b>	<b>Agency Functions</b>	<b>Primary Receivable Type</b>	<b>Primary customer</b>	<b>Collection Tools</b>
Criminal Justice Commission, Oregon	Policy-oversight/training	Invoice (goods/services)	State agencies/local governments	Assignment (DOR or PCF as applicable)
Military Department, Oregon	Policy-oversight/training	Invoice (goods/services)	Federal government	Federal offset

<b>Agency name</b>	<b>Agency Functions</b>	<b>Primary Receivable Type</b>	<b>Primary customer</b>	<b>Collection Tools</b>
Corrections, Department of	Public safety	Benefit overpayments	Individuals	Benefit reductions/ employer statements
Nursing, Oregon State Board of	Public safety	Civil penalty	Licensed professionals	Assignment (DOR or PCF as applicable)
Parole and Post-Prison Supervision, State Board of	Public safety	Court orders (criminal or civil)	Individuals	Assignment (DOR or PCF as applicable)
Fire Marshal, Department of State	Public safety	Fees/fines	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Geology and Mineral Industries, Department of	Public safety	Invoice (goods/services)	Federal government	Assignment (DOR or PCF as applicable)
Public Safety Standards and Training, Department of	Public safety	Invoice (goods/services)	Federal government	Federal offset
Police, Department of State	Public safety	Invoice (goods/services)	State agencies/local governments	Assignment (DOR or PCF as applicable)

<b>Agency name</b>	<b>Agency Functions</b>	<b>Primary Receivable Type</b>	<b>Primary customer</b>	<b>Collection Tools</b>
Agriculture, Department of	Regulatory/licensing	Civil penalty	Business entities (corporations, LLCs, etc)	withholding services
Accountancy, Board of	Regulatory/licensing	Civil penalty	Licensed professionals	Assignment (DOR or PCF as applicable)
Construction Contractors Board	Regulatory/licensing	Civil penalty	Licensed professionals	License suspension
Mental Health Regulatory Agency	Regulatory/licensing	Civil penalty	Licensed professionals	Assignment (DOR or PCF as applicable)
Occupational Therapy Licensing Board	Regulatory/licensing	Civil penalty	Licensed professionals	Assignment (DOR or PCF as applicable)
Oregon Naturopathic Medicine, Board of	Regulatory/licensing	Civil penalty	Licensed professionals	License suspension
Speech Lang. Path. And Audiology, Board of Exam. For	Regulatory/licensing	Civil penalty	Licensed professionals	Assignment (DOR or PCF as applicable)
Consumer and Business Services, Department of	Regulatory/licensing	Fees/fines	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Environmental Quality, Department of	Regulatory/licensing	Fees/fines	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Medical Board, Oregon	Regulatory/licensing	Fees/fines	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Transportation, Department of	Regulatory/licensing	Fees/fines	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Chiropractic Examiners, Board of	Regulatory/licensing	Fees/fines	Licensed professionals	Assignment (DOR or PCF as applicable)
Medical Imaging, Board of	Regulatory/licensing	Fees/fines	Licensed professionals	Assignment (DOR or PCF as applicable)
Mortuary and Cemetery Board	Regulatory/licensing	Fees/fines	Licensed professionals	Assignment (DOR or PCF as applicable)
Real Estate Agency	Regulatory/licensing	Invoice (goods/services)	Licensed professionals	Assignment (DOR or PCF as applicable)
Liquor and Cannabis Commission, Oregon	Regulatory/licensing	License (application/renewal)	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Aviation, Department of	Regulatory/licensing	License (application/renewal)	Individuals	Assignment (DOR or PCF as applicable)
Licensed Social Workers, Board of	Regulatory/licensing	License (application/renewal)	Licensed professionals	License suspension
Pharmacy, Board of	Regulatory/licensing	License (application/renewal)	Licensed professionals	Assignment (DOR or PCF as applicable)
Tax Practitioners, Board of	Regulatory/licensing	License (application/renewal)	Licensed professionals	Assignment (DOR or PCF as applicable)
Teacher Standards & Practices Commission	Regulatory/licensing	License (application/renewal)	Licensed professionals	License suspension
Veterinary Med. Examiners, Board of	Regulatory/licensing	License (application/renewal)	Licensed professionals	License suspension

<b>Agency name</b>	<b>Agency Functions</b>	<b>Primary Receivable Type</b>	<b>Primary customer</b>	<b>Collection Tools</b>
Government Ethics Commission, Oregon	Regulatory/oversight	Assessments	State agencies/local governments	Assignment (DOR or PCF as applicable)
Office of the Governor	Regulatory/oversight	Assessments	State agencies/local governments	Assignment (DOR or PCF as applicable)
Dentistry, Oregon Board of	Regulatory/oversight	Civil penalty	Licensed professionals	Assignment (DOR or PCF as applicable)
Public Utility Commission	Regulatory/oversight	Fees/fines	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)

**Agencies Grouped by: Primary Receivable Type**

<b>Agency name</b>	<b>Agency Functions</b>	<b>Primary Receivable Type</b>	<b>Primary customer</b>	<b>Collection Tools</b>
Energy, Department of	Natural resources	Assessments	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Administrative Services, Department of	Administration	Assessments	State agencies/local governments	Assignment (DOR or PCF as applicable)
Government Ethics Commission, Oregon	Regulatory/oversight	Assessments	State agencies/local governments	Assignment (DOR or PCF as applicable)
Office of the Governor	Regulatory/oversight	Assessments	State agencies/local governments	Assignment (DOR or PCF as applicable)

<b>Agency name</b>	<b>Agency Functions</b>	<b>Primary Receivable Type</b>	<b>Primary customer</b>	<b>Collection Tools</b>
Corrections, Department of	Public safety	Benefit overpayments	Individuals	Benefit reductions/ employer statements
Employment Department	Assistance/welfare/benefits	Benefit overpayments	Individuals	Garnishment
Health Authority, Oregon	Assistance/welfare/benefits	Benefit overpayments	Individuals	Benefit reductions/ employer statements
Human Services, Oregon Department of	Assistance/welfare/benefits	Benefit overpayments	Individuals	Benefit reductions/ employer statements
Early Learning and Care, Department of	Grant funding	Benefit overpayments	Licensed professionals	Benefit reductions/ employer statements

<b>Agency name</b>	<b>Agency Functions</b>	<b>Primary Receivable Type</b>	<b>Primary customer</b>	<b>Collection Tools</b>
Agriculture, Department of	Regulatory/licensing	Civil penalty	Business entities (corporations, LLCs, etc)	withholding services
Labor and Industries, Bureau of	Advocacy	Civil penalty	Individuals	Assignment (DOR or PCF as applicable)
Accountancy, Board of	Regulatory/licensing	Civil penalty	Licensed professionals	Assignment (DOR or PCF as applicable)
Construction Contractors Board	Regulatory/licensing	Civil penalty	Licensed professionals	License suspension
Dentistry, Oregon Board of	Regulatory/oversight	Civil penalty	Licensed professionals	Assignment (DOR or PCF as applicable)
Mental Health Regulatory Agency	Regulatory/licensing	Civil penalty	Licensed professionals	Assignment (DOR or PCF as applicable)
Nursing, Oregon State Board of	Public safety	Civil penalty	Licensed professionals	Assignment (DOR or PCF as applicable)
Occupational Therapy Licensing Board	Regulatory/licensing	Civil penalty	Licensed professionals	Assignment (DOR or PCF as applicable)
Oregon Naturopathic Medicine, Board of	Regulatory/licensing	Civil penalty	Licensed professionals	License suspension
Speech Lang. Path. And Audiology, Board of Exam. For	Regulatory/licensing	Civil penalty	Licensed professionals	Assignment (DOR or PCF as applicable)

<b>Agency name</b>	<b>Agency Functions</b>	<b>Primary Receivable Type</b>	<b>Primary customer</b>	<b>Collection Tools</b>
Judicial Department, Oregon	Judicial (courts)/Justice Services	Court orders (criminal or civil)	Individuals	Garnishment
Parole and Post-Prison Supervision, State Board of	Public safety	Court orders (criminal or civil)	Individuals	Assignment (DOR or PCF as applicable)

<b>Agency name</b>	<b>Agency Functions</b>	<b>Primary Receivable Type</b>	<b>Primary customer</b>	<b>Collection Tools</b>
Fish and Wildlife, Oregon Department of	Natural resources	Federally reimbursed grants	Federal government	Assignment (DOR or PCF as applicable)

<b>Agency name</b>	<b>Agency Functions</b>	<b>Primary Receivable Type</b>	<b>Primary customer</b>	<b>Collection Tools</b>
Consumer and Business Services, Department of	Regulatory/licensing	Fees/fines	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Environmental Quality, Department of	Regulatory/licensing	Fees/fines	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Fire Marshal, Department of State	Public safety	Fees/fines	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Medical Board, Oregon	Regulatory/licensing	Fees/fines	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Public Utility Commission	Regulatory/oversight	Fees/fines	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Transportation, Department of	Regulatory/licensing	Fees/fines	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Blind, Commission for the	Administration	Fees/fines	Individuals	Assignment (DOR or PCF as applicable)
Chiropractic Examiners, Board of	Regulatory/licensing	Fees/fines	Licensed professionals	Assignment (DOR or PCF as applicable)
Medical Imaging, Board of	Regulatory/licensing	Fees/fines	Licensed professionals	Assignment (DOR or PCF as applicable)
Mortuary and Cemetery Board	Regulatory/licensing	Fees/fines	Licensed professionals	Assignment (DOR or PCF as applicable)

**Agencies Grouped by: Primary Receivable Type**

<b>Agency name</b>	<b>Agency Functions</b>	<b>Primary Receivable Type</b>	<b>Primary customer</b>	<b>Collection Tools</b>
Education, Department of	Education	Invoice (goods/services)	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Forestry, Oregon Department of	Natural resources	Invoice (goods/services)	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Library, Oregon State	Administration	Invoice (goods/services)	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Lottery Commission, Oregon	Marketing	Invoice (goods/services)	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Oregon Youth Authority	Administration	Invoice (goods/services)	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Tourism Commission, Oregon dba Travel Oregon	Marketing	Invoice (goods/services)	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Water Resources Department	Natural resources	Invoice (goods/services)	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Geology and Mineral Industries, Department of	Public safety	Invoice (goods/services)	Federal government	Assignment (DOR or PCF as applicable)
Military Department, Oregon	Policy-oversight/training	Invoice (goods/services)	Federal government	Federal offset
Parks & Recreation Department, Oregon	Natural resources	Invoice (goods/services)	Federal government	Assignment (DOR or PCF as applicable)
Public Safety Standards and Training, Department of	Public safety	Invoice (goods/services)	Federal government	Federal offset
Advocacy Commissions Office, Oregon	Advocacy	Invoice (goods/services)	Individuals	Assignment (DOR or PCF as applicable)
Public Employees Retirement System	Assistance/welfare/benefits	Invoice (goods/services)	Individuals	Benefit reductions/ employer statements
Real Estate Agency	Regulatory/licensing	Invoice (goods/services)	Licensed professionals	Assignment (DOR or PCF as applicable)
Watershed Enhancement Board, Oregon	Natural resources	Invoice (goods/services)	Non-profit entities	Assignment (DOR or PCF as applicable)
Criminal Justice Commission, Oregon	Policy-oversight/training	Invoice (goods/services)	State agencies/local governments	Assignment (DOR or PCF as applicable)
Emergency Management, Oregon Department of	Grant funding	Invoice (goods/services)	State agencies/local governments	Assignment (DOR or PCF as applicable)
Employment Relations Board	Administration	Invoice (goods/services)	State agencies/local governments	Assignment (DOR or PCF as applicable)
Land Conservation and Development, Department of	Natural resources	Invoice (goods/services)	State agencies/local governments	Assignment (DOR or PCF as applicable)
Police, Department of State	Public safety	Invoice (goods/services)	State agencies/local governments	Assignment (DOR or PCF as applicable)

<b>Agency name</b>	<b>Agency Functions</b>	<b>Primary Receivable Type</b>	<b>Primary customer</b>	<b>Collection Tools</b>
Liquor and Cannabis Commission, Oregon	Regulatory/licensing	License (application/renewal)	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Aviation, Department of	Regulatory/licensing	License (application/renewal)	Individuals	Assignment (DOR or PCF as applicable)
Marine Board, Oregon State	Natural resources	License (application/renewal)	Individuals	Assignment (DOR or PCF as applicable)
Licensed Social Workers, Board of	Regulatory/licensing	License (application/renewal)	Licensed professionals	License suspension
Pharmacy, Board of	Regulatory/licensing	License (application/renewal)	Licensed professionals	Assignment (DOR or PCF as applicable)
Tax Practitioners, Board of	Regulatory/licensing	License (application/renewal)	Licensed professionals	Assignment (DOR or PCF as applicable)
Teacher Standards & Practices Commission	Regulatory/licensing	License (application/renewal)	Licensed professionals	License suspension
Veterinary Med. Examiners, Board of	Regulatory/licensing	License (application/renewal)	Licensed professionals	License suspension
Higher Education Coordinating Commission	Education	License (application/renewal)	Students	Assignment (DOR or PCF as applicable)

<b>Agency name</b>	<b>Agency Functions</b>	<b>Primary Receivable Type</b>	<b>Primary customer</b>	<b>Collection Tools</b>
Housing and Community Services Department	Assistance/welfare/benefits	Loans/Leases	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Lands, Department of State	Natural resources	Loans/Leases	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Veterans' Affairs, Department of	Assistance/welfare/benefits	Loans/Leases	Individuals	Lien recording
Business Oregon	Grant funding	Loans/Leases	State agencies/local governments	Assignment (DOR or PCF as applicable)

<b>Agency name</b>	<b>Agency Functions</b>	<b>Primary Receivable Type</b>	<b>Primary customer</b>	<b>Collection Tools</b>
Justice, Department of	Judicial (courts)/Justice Services	Support orders (child or spouse)	Individuals	Assignment (DOR or PCF as applicable)

<b>Agency name</b>	<b>Agency Functions</b>	<b>Primary Receivable Type</b>	<b>Primary customer</b>	<b>Collection Tools</b>
Revenue, Department of	Administration	Taxes	Individuals	Garnishment

**Agencies Grouped by: Primary Customer**

<b>Agency name</b>	<b>Agency Functions</b>	<b>Primary Receivable Type</b>	<b>Primary customer</b>	<b>Collection Tools</b>
Agriculture, Department of	Regulatory/licensing	Civil penalty	Business entities (corporations, LLCs, etc)	withholding services
Consumer and Business Services, Department of	Regulatory/licensing	Fees/fines	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Education, Department of	Education	Invoice (goods/services)	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Energy, Department of	Natural resources	Assessments	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Environmental Quality, Department of	Regulatory/licensing	Fees/fines	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Fire Marshal, Department of State	Public safety	Fees/fines	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Forestry, Oregon Department of	Natural resources	Invoice (goods/services)	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Housing and Community Services Department	Assistance/welfare/benefits	Loans/Leases	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Lands, Department of State	Natural resources	Loans/Leases	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Library, Oregon State	Administration	Invoice (goods/services)	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Liquor and Cannabis Commission, Oregon	Regulatory/licensing	License (application/renewal)	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Lottery Commission, Oregon	Marketing	Invoice (goods/services)	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Medical Board, Oregon	Regulatory/licensing	Fees/fines	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Oregon Youth Authority	Administration	Invoice (goods/services)	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Public Utility Commission	Regulatory/oversight	Fees/fines	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Tourism Commission, Oregon dba Travel Oregon	Marketing	Invoice (goods/services)	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Transportation, Department of	Regulatory/licensing	Fees/fines	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Water Resources Department	Natural resources	Invoice (goods/services)	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)

<b>Agency name</b>	<b>Agency Functions</b>	<b>Primary Receivable Type</b>	<b>Primary customer</b>	<b>Collection Tools</b>
Fish and Wildlife, Oregon Department of	Natural resources	Federally reimbursed grants	Federal government	Assignment (DOR or PCF as applicable)
Geology and Mineral Industries, Department of	Public safety	Invoice (goods/services)	Federal government	Assignment (DOR or PCF as applicable)
Military Department, Oregon	Policy-oversight/training	Invoice (goods/services)	Federal government	Federal offset
Parks & Recreation Department, Oregon	Natural resources	Invoice (goods/services)	Federal government	Assignment (DOR or PCF as applicable)
Public Safety Standards and Training, Department of	Public safety	Invoice (goods/services)	Federal government	Federal offset

<b>Agency name</b>	<b>Agency Functions</b>	<b>Primary Receivable Type</b>	<b>Primary customer</b>	<b>Collection Tools</b>
Advocacy Commissions Office, Oregon	Advocacy	Invoice (goods/services)	Individuals	Assignment (DOR or PCF as applicable)
Aviation, Department of	Regulatory/licensing	License (application/renewal)	Individuals	Assignment (DOR or PCF as applicable)
Blind, Commission for the	Administration	Fees/fines	Individuals	Assignment (DOR or PCF as applicable)
Corrections, Department of	Public safety	Benefit overpayments	Individuals	Benefit reductions/ employer statements
Employment Department	Assistance/welfare/benefits	Benefit overpayments	Individuals	Garnishment
Health Authority, Oregon	Assistance/welfare/benefits	Benefit overpayments	Individuals	Benefit reductions/ employer statements
Human Services, Oregon Department of	Assistance/welfare/benefits	Benefit overpayments	Individuals	Benefit reductions/ employer statements
Judicial Department, Oregon	Judicial (courts)/Justice Services	Court orders (criminal or civil)	Individuals	Garnishment
Justice, Department of	Judicial (courts)/Justice Services	Support orders (child or spouse)	Individuals	Assignment (DOR or PCF as applicable)
Labor and Industries, Bureau of	Advocacy	Civil penalty	Individuals	Assignment (DOR or PCF as applicable)
Marine Board, Oregon State	Natural resources	License (application/renewal)	Individuals	Assignment (DOR or PCF as applicable)
Parole and Post-Prison Supervision, State Board of	Public safety	Court orders (criminal or civil)	Individuals	Assignment (DOR or PCF as applicable)
Public Employees Retirement System	Assistance/welfare/benefits	Invoice (goods/services)	Individuals	Benefit reductions/ employer statements
Revenue, Department of	Administration	Taxes	Individuals	Garnishment
Veterans' Affairs, Department of	Assistance/welfare/benefits	Loans/Leases	Individuals	Lien recording

<b>Agency name</b>	<b>Agency Functions</b>	<b>Primary Receivable Type</b>	<b>Primary customer</b>	<b>Collection Tools</b>
Accountancy, Board of	Regulatory/licensing	Civil penalty	Licensed professionals	Assignment (DOR or PCF as applicable)
Chiropractic Examiners, Board of	Regulatory/licensing	Fees/fines	Licensed professionals	Assignment (DOR or PCF as applicable)

**Agencies Grouped by: Primary Customer**

Construction Contractors Board	Regulatory/licensing	Civil penalty	Licensed professionals	License suspension
Dentistry, Oregon Board of	Regulatory/oversight	Civil penalty	Licensed professionals	Assignment (DOR or PCF as applicable)
Early Learning and Care, Department of	Grant funding	Benefit overpayments	Licensed professionals	Benefit reductions/ employer statements
Licensed Social Workers, Board of	Regulatory/licensing	License (application/renewal)	Licensed professionals	License suspension
Medical Imaging, Board of	Regulatory/licensing	Fees/fines	Licensed professionals	Assignment (DOR or PCF as applicable)
Mental Health Regulatory Agency	Regulatory/licensing	Civil penalty	Licensed professionals	Assignment (DOR or PCF as applicable)
Mortuary and Cemetery Board	Regulatory/licensing	Fees/fines	Licensed professionals	Assignment (DOR or PCF as applicable)
Nursing, Oregon State Board of	Public safety	Civil penalty	Licensed professionals	Assignment (DOR or PCF as applicable)
Occupational Therapy Licensing Board	Regulatory/licensing	Civil penalty	Licensed professionals	Assignment (DOR or PCF as applicable)
Oregon Naturopathic Medicine, Board of	Regulatory/licensing	Civil penalty	Licensed professionals	License suspension
Pharmacy, Board of	Regulatory/licensing	License (application/renewal)	Licensed professionals	Assignment (DOR or PCF as applicable)
Real Estate Agency	Regulatory/licensing	Invoice (goods/services)	Licensed professionals	Assignment (DOR or PCF as applicable)
Speech Lang. Path. And Audiology, Board of Exam. For	Regulatory/licensing	Civil penalty	Licensed professionals	Assignment (DOR or PCF as applicable)
Tax Practitioners, Board of	Regulatory/licensing	License (application/renewal)	Licensed professionals	Assignment (DOR or PCF as applicable)
Teacher Standards & Practices Commission	Regulatory/licensing	License (application/renewal)	Licensed professionals	License suspension
Veterinary Med. Examiners, Board of	Regulatory/licensing	License (application/renewal)	Licensed professionals	License suspension

<b>Agency name</b>	<b>Agency Functions</b>	<b>Primary Receivable Type</b>	<b>Primary customer</b>	<b>Collection Tools</b>
Watershed Enhancement Board, Oregon	Natural resources	Invoice (goods/services)	Non-profit entities	Assignment (DOR or PCF as applicable)

<b>Agency name</b>	<b>Agency Functions</b>	<b>Primary Receivable Type</b>	<b>Primary customer</b>	<b>Collection Tools</b>
Administrative Services, Department of	Administration	Assessments	State agencies/local governments	Assignment (DOR or PCF as applicable)
Business Oregon	Grant funding	Loans/Leases	State agencies/local governments	Assignment (DOR or PCF as applicable)
Criminal Justice Commission, Oregon	Policy-oversight/training	Invoice (goods/services)	State agencies/local governments	Assignment (DOR or PCF as applicable)
Emergency Management, Oregon Department of	Grant funding	Invoice (goods/services)	State agencies/local governments	Assignment (DOR or PCF as applicable)
Employment Relations Board	Administration	Invoice (goods/services)	State agencies/local governments	Assignment (DOR or PCF as applicable)
Government Ethics Commission, Oregon	Regulatory/oversight	Assessments	State agencies/local governments	Assignment (DOR or PCF as applicable)
Land Conservation and Development, Department of	Natural resources	Invoice (goods/services)	State agencies/local governments	Assignment (DOR or PCF as applicable)
Office of the Governor	Regulatory/oversight	Assessments	State agencies/local governments	Assignment (DOR or PCF as applicable)
Police, Department of State	Public safety	Invoice (goods/services)	State agencies/local governments	Assignment (DOR or PCF as applicable)

<b>Agency name</b>	<b>Agency Functions</b>	<b>Primary Receivable Type</b>	<b>Primary customer</b>	<b>Collection Tools</b>
Higher Education Coordinating Commission	Education	License (application/renewal)	Students	Assignment (DOR or PCF as applicable)



**Agencies Grouped by: Collection Tools**

<b>Agency name</b>	<b>Agency Functions</b>	<b>Primary Receivable Type</b>	<b>Primary customer</b>	<b>Collection Tools</b>
Administrative Services, Department of	Administration	Assessments	State agencies/local governments	Assignment (DOR or PCF as applicable)
Blind, Commission for the	Administration	Fees/fines	Individuals	Assignment (DOR or PCF as applicable)
Library, Oregon State	Administration	Invoice (goods/services)	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Oregon Youth Authority	Administration	Invoice (goods/services)	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Employment Relations Board	Administration	Invoice (goods/services)	State agencies/local governments	Assignment (DOR or PCF as applicable)
Labor and Industries, Bureau of	Advocacy	Civil penalty	Individuals	Assignment (DOR or PCF as applicable)
Advocacy Commissions Office, Oregon	Advocacy	Invoice (goods/services)	Individuals	Assignment (DOR or PCF as applicable)
Housing and Community Services Department	Assistance/welfare/benefits	Loans/Leases	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Education, Department of	Education	Invoice (goods/services)	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Higher Education Coordinating Commission	Education	License (application/renewal)	Students	Assignment (DOR or PCF as applicable)
Emergency Management, Oregon Department of	Grant funding	Invoice (goods/services)	State agencies/local governments	Assignment (DOR or PCF as applicable)
Business Oregon	Grant funding	Loans/Leases	State agencies/local governments	Assignment (DOR or PCF as applicable)
Justice, Department of	Judicial (courts)/Justice Services	Support orders (child or spouse)	Individuals	Assignment (DOR or PCF as applicable)
Lottery Commission, Oregon	Marketing	Invoice (goods/services)	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Tourism Commission, Oregon dba Travel Oregon	Marketing	Invoice (goods/services)	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Energy, Department of	Natural resources	Assessments	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Fish and Wildlife, Oregon Department of	Natural resources	Federally reimbursed grants	Federal government	Assignment (DOR or PCF as applicable)
Forestry, Oregon Department of	Natural resources	Invoice (goods/services)	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Water Resources Department	Natural resources	Invoice (goods/services)	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Parks & Recreation Department, Oregon	Natural resources	Invoice (goods/services)	Federal government	Assignment (DOR or PCF as applicable)
Watershed Enhancement Board, Oregon	Natural resources	Invoice (goods/services)	Non-profit entities	Assignment (DOR or PCF as applicable)
Land Conservation and Development, Department of	Natural resources	Invoice (goods/services)	State agencies/local governments	Assignment (DOR or PCF as applicable)
Marine Board, Oregon State	Natural resources	License (application/renewal)	Individuals	Assignment (DOR or PCF as applicable)
Lands, Department of State	Natural resources	Loans/Leases	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Criminal Justice Commission, Oregon	Policy-oversight/training	Invoice (goods/services)	State agencies/local governments	Assignment (DOR or PCF as applicable)
Nursing, Oregon State Board of	Public safety	Civil penalty	Licensed professionals	Assignment (DOR or PCF as applicable)
Parole and Post-Prison Supervision, State Board of	Public safety	Court orders (criminal or civil)	Individuals	Assignment (DOR or PCF as applicable)
Fire Marshal, Department of State	Public safety	Fees/fines	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Geology and Mineral Industries, Department of	Public safety	Invoice (goods/services)	Federal government	Assignment (DOR or PCF as applicable)
Police, Department of State	Public safety	Invoice (goods/services)	State agencies/local governments	Assignment (DOR or PCF as applicable)
Accountancy, Board of	Regulatory/licensing	Civil penalty	Licensed professionals	Assignment (DOR or PCF as applicable)
Mental Health Regulatory Agency	Regulatory/licensing	Civil penalty	Licensed professionals	Assignment (DOR or PCF as applicable)
Occupational Therapy Licensing Board	Regulatory/licensing	Civil penalty	Licensed professionals	Assignment (DOR or PCF as applicable)
Speech Lang. Path. And Audiology, Board of Exam. For	Regulatory/licensing	Civil penalty	Licensed professionals	Assignment (DOR or PCF as applicable)
Consumer and Business Services, Department of	Regulatory/licensing	Fees/fines	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Environmental Quality, Department of	Regulatory/licensing	Fees/fines	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Medical Board, Oregon	Regulatory/licensing	Fees/fines	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Transportation, Department of	Regulatory/licensing	Fees/fines	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Chiropractic Examiners, Board of	Regulatory/licensing	Fees/fines	Licensed professionals	Assignment (DOR or PCF as applicable)
Medical Imaging, Board of	Regulatory/licensing	Fees/fines	Licensed professionals	Assignment (DOR or PCF as applicable)
Mortuary and Cemetery Board	Regulatory/licensing	Fees/fines	Licensed professionals	Assignment (DOR or PCF as applicable)
Real Estate Agency	Regulatory/licensing	Invoice (goods/services)	Licensed professionals	Assignment (DOR or PCF as applicable)
Liquor and Cannabis Commission, Oregon	Regulatory/licensing	License (application/renewal)	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)
Aviation, Department of	Regulatory/licensing	License (application/renewal)	Individuals	Assignment (DOR or PCF as applicable)
Pharmacy, Board of	Regulatory/licensing	License (application/renewal)	Licensed professionals	Assignment (DOR or PCF as applicable)
Tax Practitioners, Board of	Regulatory/licensing	License (application/renewal)	Licensed professionals	Assignment (DOR or PCF as applicable)

**Agencies Grouped by: Collection Tools**

Government Ethics Commission, Oregon	Regulatory/oversight	Assessments	State agencies/local governments	Assignment (DOR or PCF as applicable)
Office of the Governor	Regulatory/oversight	Assessments	State agencies/local governments	Assignment (DOR or PCF as applicable)
Dentistry, Oregon Board of	Regulatory/oversight	Civil penalty	Licensed professionals	Assignment (DOR or PCF as applicable)
Public Utility Commission	Regulatory/oversight	Fees/fines	Business entities (corporations, LLCs, etc)	Assignment (DOR or PCF as applicable)

Agency name	Agency Functions	Primary Receivable Type	Primary customer	Collection Tools
Health Authority, Oregon	Assistance/welfare/benefits	Benefit overpayments	Individuals	Benefit reductions/ employer statements
Human Services, Oregon Department of	Assistance/welfare/benefits	Benefit overpayments	Individuals	Benefit reductions/ employer statements
Public Employees Retirement System	Assistance/welfare/benefits	Invoice (goods/services)	Individuals	Benefit reductions/ employer statements
Early Learning and Care, Department of	Grant funding	Benefit overpayments	Licensed professionals	Benefit reductions/ employer statements
Corrections, Department of	Public safety	Benefit overpayments	Individuals	Benefit reductions/ employer statements

Agency name	Agency Functions	Primary Receivable Type	Primary customer	Collection Tools
Military Department, Oregon	Policy-oversight/training	Invoice (goods/services)	Federal government	Federal offset
Public Safety Standards and Training, Department of	Public safety	Invoice (goods/services)	Federal government	Federal offset

Agency name	Agency Functions	Primary Receivable Type	Primary customer	Collection Tools
Revenue, Department of	Administration	Taxes	Individuals	Garnishment
Employment Department	Assistance/welfare/benefits	Benefit overpayments	Individuals	Garnishment
Judicial Department, Oregon	Judicial (courts)/Justice Services	Court orders (criminal or civil)	Individuals	Garnishment

Agency name	Agency Functions	Primary Receivable Type	Primary customer	Collection Tools
Construction Contractors Board	Regulatory/licensing	Civil penalty	Licensed professionals	License suspension
Oregon Naturopathic Medicine, Board of	Regulatory/licensing	Civil penalty	Licensed professionals	License suspension
Licensed Social Workers, Board of	Regulatory/licensing	License (application/renewal)	Licensed professionals	License suspension
Teacher Standards & Practices Commission	Regulatory/licensing	License (application/renewal)	Licensed professionals	License suspension
Veterinary Med. Examiners, Board of	Regulatory/licensing	License (application/renewal)	Licensed professionals	License suspension

Agency name	Agency Functions	Primary Receivable Type	Primary customer	Collection Tools
Veterans' Affairs, Department of	Assistance/welfare/benefits	Loans/Leases	Individuals	Lien recording

Agency name	Agency Functions	Primary Receivable Type	Primary customer	Collection Tools
Agriculture, Department of	Regulatory/licensing	Civil penalty	Business entities (corporations, LLCs, etc)	withholding services

**Total Liquidated and Delinquent Accounts Receivable  
For the Year Ended June 30, 2023**

	<b>Judicial</b>	<b>Executive</b>	<b>All Others</b>	<b>Total</b>
Beginning Balance	\$ 1,567,230,771	\$ 1,640,843,057	\$ 118,271,510	\$ 3,326,345,338
Additions	131,397,857	928,161,476	55,454,648	1,115,013,981
Collections	(51,102,978)	(377,486,089)	(27,112,035)	(455,701,102)
Write-Offs	(19,007,812)	(36,652,805)	(12,649,398)	(68,310,015)
Adjustments	(109,329,826)	(235,259,519)	(7,296,060)	(351,885,405)
Reversals	-	(70,654,271)	(366,670)	(71,020,941)
<b>Ending Balance</b>	<b>\$ 1,519,188,012</b>	<b>\$ 1,848,951,849</b>	<b>\$ 126,301,995</b>	<b>\$ 3,494,441,856</b>
Doubtful Accounts	(1,265,939,371)	(531,967,272)	(40,719,189)	(1,838,625,832)
<b>Adj. Ending Bal.</b>	<b>\$ 253,248,641</b>	<b>\$ 1,316,984,577</b>	<b>\$ 85,582,806</b>	<b>\$ 1,655,816,024</b>

**Assigned to the Department of Revenue - Other Agency Accounts**

Beginning Balance	\$ 467,856,308	\$ 149,910,638	\$ 26,147,365	\$ 643,914,311
Additions	69,291,152	92,455,048	12,763,781	174,509,981
Collections	(26,063,559)	(8,709,665)	(5,956,887)	(40,730,111)
Return to Agency	(210,802,046)	(38,997,337)	(8,346,932)	(258,146,312)
<b>Ending Balance</b>	<b>\$ 300,281,855</b>	<b>\$ 194,658,687</b>	<b>\$ 24,607,327</b>	<b>\$ 519,547,869</b>

**Assigned to Private Collection Firms**

Beginning Balance	\$ 480,361,062	\$ 207,691,722	\$ 50,361,213	\$ 738,413,997
Additions	70,636,890	160,470,041	14,233,592	245,340,523
Collections	(4,544,994)	(11,891,877)	(1,207,820)	(17,644,691)
Return to Agency	(352,478,762)	(119,683,679)	(9,693,318)	(481,254,070)
<b>Ending Balance</b>	<b>\$ 193,974,196</b>	<b>\$ 236,586,207</b>	<b>\$ 53,693,667</b>	<b>\$ 484,254,070</b>

**Accounts Exempt from Assignment**

Administrative	\$ 35,326,140	\$ 770,323,969	\$ -	\$ 805,650,109
Statutory	273,583,638	237,856,977	1,813,803	513,254,418
<b>Total Exemptions</b>	<b>\$ 308,909,778</b>	<b>\$ 1,008,180,946</b>	<b>\$ 1,813,803</b>	<b>\$ 1,318,904,527</b>

<b>Executive Branch Liquidated and Delinquent Accounts Receivable</b>			
<b>Fiscal Year Comparison</b>			
	<b>2023</b>	<b>2022</b>	<b>Net Increase/ (Decrease)</b>
Beginning Balance	\$1,640,843,057	\$1,607,541,334	\$ 33,301,723
Additions	928,161,476	841,250,005	86,911,471
Collections	(377,486,089)	(396,904,444)	(19,418,355)
Write-Offs	(36,652,805)	(42,000,704)	(5,347,899)
Adjustments	(235,259,519)	(255,244,620)	19,985,101
Reversals	(70,654,271)	(113,798,514)	(43,144,243)
<b>Ending Balance</b>	<b>\$1,848,951,849</b>	<b>\$1,640,843,057</b>	<b>208,108,792</b>

<b>Executive Branch Liquidated and Delinquent Accounts Receivable</b>			
<b>Fiscal Year Comparison</b>			
<b>Assigned to Department of Revenue-Other Agency Accounts</b>			
	<b>2023</b>	<b>2022</b>	<b>Net Increase/ (Decrease)</b>
Beginning Balance	\$ 149,910,638	\$ 145,427,345	\$ 4,483,293
Additions	92,455,048	32,953,032	59,502,016
Collections	(8,709,665)	(10,535,933)	(1,826,268)
Returned to Originating Agency	(38,997,334)	(17,933,806)	21,063,528
<b>Ending Balance</b>	<b>\$ 194,658,687</b>	<b>\$ 149,910,638</b>	<b>44,748,049</b>
<b>Assigned to Private Collection Firms</b>			
	<b>2023</b>	<b>2022</b>	<b>Net Increase/ (Decrease)</b>
Beginning Balance	\$207,691,722	\$101,245,270	\$ 106,466,452
Additions	160,470,041	211,997,197	(51,527,156)
Collections	(11,891,877)	(11,492,638)	399,239
Returned to DOR-OAA	-	(17,338)	(17,338)
Returned to Originating Agency	(119,683,679)	(94,040,769)	25,642,910
<b>Ending Balance</b>	<b>\$236,586,207</b>	<b>\$207,691,722</b>	<b>28,894,485</b>
<b>DOR-OAA &amp; PCF Ending Balance</b>	<b>\$431,244,894</b>	<b>\$357,602,360</b>	<b>73,642,534</b>

**Executive Branch Liquidated and Delinquent Accounts Receivable****Fiscal Year Comparison****Accounts Exempt from Assignment**

	<b>2023</b>	<b>2022</b>	<b>Net Increase/ (Decrease)</b>
Administrative Exemption	\$ 770,323,969	\$ 614,718,158	\$ 155,605,811
Statutory Exemption	237,856,977	271,215,317	(33,358,340)
<b>Total Exemptions</b>	<b>\$ 1,008,180,946</b>	<b>\$ 885,933,475</b>	<b>\$ 122,247,471</b>
<b>Total L&amp;D Ending Balance</b>	<b>\$1,848,951,849</b>	<b>\$1,640,843,057</b>	<b>\$ 208,108,792</b>
<b>Exemptions as a percentage of L&amp;D Ending Balance</b>	<b>54.5%</b>	<b>54%</b>	<b>0.5%</b>