DEBT COLLECTION OFFSET

TAKEN - IS ADD CSF ON
EARNED - CSF IS PORTION OF COLLECTIONS

Debt Code	Description	GL BU	Fund Code	Commission Type	Commisssion Rate	Commission	Debt Code Status	Debt Code Owner
001	AUDITORS OFFICE	34010	01100	Earned	Percentage	0.10	Active	
002	UNIVERSITY OF MONTANA	51030	01100	Earned	Percentage	0.10	Active	
003	BILLINGS COLLEGE OF TECHNOLOGY	51060	01100	Earned	Percentage	0.10	Active	
004	MONTANA STATE UNIVERSITY	51040	40201	Taken	Percentage	0.10	Active	
005	UNIVERSITY OF MONTANA - MONTANA TECH	51050	01100	Earned	Percentage	0.10	Active	
006	UM - HELENA COLLEGE OF TECHNOLOGY	35140	01100	Earned	Percentage	0.10	Active	
007	MSU - NORTHERN MONTANA COLLEGE	51070	31401	Earned	Percentage	0.10	Active	
008	UM - WESTERN MONTANA COLLEGE	51080	01100	Earned	Percentage	0.10	Active	
009	TEACHERS RETIREMENT	61050	01100	Earned	Percentage	0.10	Active	
010	UM - MISSOULA COLLEGE OF TECHNOLOGY	51030	01100	Earned	Percentage	0.10	Active	
011	DEPARTMENT OF ENVIRONMENTAL QUALITY	53010	02419	Earned	Percentage	0.10	Active	
012	FISH WILDLIFE AND PARKS	52010	02409	Earned	Percentage	0.10	Active	
013	LEGISLATIVE COUNCIL	11040	02800	Earned	Percentage	0.10	Active	
014	JUSTICE	41100	01100	Earned	Percentage	0.10	Active	
015	LIQUOR DIVISION	58010	06005	Earned	Percentage	0.10	Active	
016	GREAT FALLS VO-TECH	35130	34003	Earned	Percentage	0.10	Active	
017	PUBLIC ASSISTANCE	69010	02020	Taken	Percentage	0.10	Active	
018	MONTANA ARTS COUNCIL	51140	01100	Earned	Percentage	0.10	Active	
019	DEPARTMENT OF AGRICULTURE	62010	01100	Earned	Percentage	0.10	Active	
020	PAYROLL TAX	58010	01100	Earned	Percentage	0.10	Active	

EXHIBIT 4
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Debt Code	Description	GL BU	Fund Code	Commission Type	Commisssion Rate	Commission	Debt Code Status	Debt Code Owner
021	HISTORICAL SOCIETY	51170	01100	Earned	Percentage	0.10	Active	
022	JUDICIARY	21100	01100	Earned	Percentage	0.10	Active	
023	DEPARTMENT OF ADMINISTRATION	61010	06525	Earned	Percentage	0.10	Active	
024	STATE LANDS	57060	01100	Earned	Percentage	0.10	Active	
025	NATURAL RESOURCES AND CONSERVATION	57060	02052	Earned	Percentage	0.10	Active	
026	BUTTE VO-TECH	51050	01100	Earned	Percentage	0.10	Active	
027	CRIME CONTROL	41070	01100	Earned	Percentage	0.10	Active	
028	TELEPHONE TAX	58010	01100	Earned	Percentage	0.10	Active	
029	ACCOMODATIONS TAX	58010	01100	Earned	Percentage	0.10	Active	
030	MDOT - MOTOR FUELS	54010	01100	Earned	Percentage	0.10	Active	
031	INCOME TAXES	58010	01100	Earned	Percentage	0.10	Active	
032	CORPORATION TAX	58010	07025	Earned	Percentage	0.10	Active	
033	INHERITANCE TAX	58010	01100	Earned	Percentage	0.10	Active	
034	PUBLIC SERVICE COMMISSION	42010	01100	Earned	Percentage	0.10	Active	
035	EMPLOYMENT RELATIONS DIVISION	66020	01100	Earned	Percentage	0.10	Inactive	
036	WITHHOLDING TAXES	58010	01100	Earned	Percentage	0.10	Active	
037	COMMERCE - LOTTERY	65010	01100	Earned	Percentage	0.10	Active	
038	EMPLOYMENT RELATIONS - WAGE & HOUR	66020	02258	Taken	Percentage	0.10	Active	
039	UNISURED EMPLOYERS FUND	66020	06050	Earned	Percentage	0.10	Active	
040	OFFICE OF LEGAL AFFAIRS	58010	01100	Earned	Percentage	0.10	Active	
041	MDOT - ACCOUNTING	54010	02422	Earned	Percentage	0.10	Active	

Debt Code	Description	GL BU	Fund Code	Commission Type	Commisssion Rate	Commission	Debt Code Status	Debt Code Owner
042	TRANSPORTATION - MOTOR FUELS	54010	02422	Earned	Percentage	0.10	Active	
043	CHILD SUPPORT	69010	01100	Taken	Percentage	0.10	Active	
044	CHILD SUPPORT	69010	02020	Earned	Percentage	0.10	Active	Child Supp
045	FLATHEAD VALLEY COMMUNITY COLLEGE	OFVCC	01100	Earned	Percentage	0.10	Active	
046	OFFICE OF PUBLIC INSTRUCTION	35010	01100	Earned	Percentage	0.10	Active	
047	COMMERCE	65010	01100	Earned	Percentage	0.10	Active	
048	FISH WILDLIFE & PARKS	52010	02409	Earned	Percentage	0.10	Active	
049	AGRICULTURE	62010	02192	Earned	Percentage	0.10	Active	
050	STATE FUND	61030	06035	Earned	Percentage	0.10	Active	
051	STATE FUND	61030	06035	Earned	Percentage	0.10	Active	
052	MONTANA STATE UNIVERSITY - PERKINS LOANS	51040	01100	Taken	Percentage	0.10	Active	
054	MSU BILLINGS	51060	40300	Earned	Percentage	0.10	Active	
055	MSU BILLINGS	51060	01100	Earned	Percentage	0.10	Active	
056	JOB SERVICE	66020	03128	Earned	Percentage	0.10	Active	
058	LIVESTOCK	56030	02427	Earned	Percentage	0.10	Active	
059	LIVESTOCK-ANIMAL TAX	56030		Earned	Percentage	0.10	Active	
060	AGRICULTURE-HAIL INS	62010		Earned	Percentage	0.10	Active	
061	UI BENEFITS	66020	02258	Taken	Percentage	0.10	Active	
062	UNEMPLOYMENT INSURANCE TAX	66020	02258	Taken	Percentage	0.10	Active	
063	UNEMPLOYMENT INSURANCE TAX	66020	08003	Taken	Percentage	0.10	Active	
065	JUSTICE	41100	01100	Earned	Percentage	0.10	Active	

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066	WESTERN MONTANA COLLEGE	51080	31600	Earned	Percentage	0.10	Active	
067	SUPREME COURT OF MONTANA	21100	01100	Earned	Percentage	0.10	Active	
071	PHHS - CORRECTIONS & HUMAN SERVICES	69010	01100	Earned	Percentage	0.10	Active	
072	DPHHS MEDICAID PROVIDER (OFFSET ONLY)	69010	03583	Earned	Percentage	0.10	Active	
073	DPHHS MEDICARE PROVIDER (BAD DEBT)	69010	03583	Earned	Percentage	0.10	Active	
074	DPHHS--LABORATORY (OFFSET ONLY)	69010	02020	Earned	Percentage	0.10	Active	
075	DPHHS MISC BETH DICKSON	69010	03039	Earned	Percentage	0.10	Active	
076	PHHS - FOSTER CARE	69010	02200	Earned	Percentage	0.10	Active	
077	DPHHS	69010	02020	Earned	Percentage	0.10	Active	
078	PHHS	69010	03039	Earned	Percentage	0.10	Active	
079	HUMAN RESOURCE DEVELOPMENT COUNCIL	OHRDC	01100	Earned	Percentage	0.10	Active	
082	SECRETARY OF STATE	32010	06053	Earned	Percentage	0.10	Active	
083	SECRETARY OF STATE	32010	01100	Earned	Percentage	0.10	Active	
088	MONTANA STATE UNIVERSITY	51040	40201	Earned	Percentage	0.10	Active	
091	PUBLIC EMPLOYEES RETIREMENT SYSTEM	61040	01100	Earned	Percentage	0.10	Active	
093	MSU NORTHERN	51070	31401	Earned	Percentage	0.10	Active	
096	GUARANTEED STUDENT LOANS	51020	03400	Earned	Percentage	0.10	Active	
097	GUARANTEED STUDENT LOAN PERKINS	51020	03400	Earned	Percentage	0.10	Active	
099	UNIVERSITY OF MONTANA	51030	31401	Earned	Percentage	0.10	Active	
100	IRS INCOME TAX	OFIRS		Taken	Flat Fee	25.00	Active	IRS
101	INCOME TAX	58010	01100	Earned	Percentage	0.10	Active	DOR

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200	IRS BUSINESS TAX	OFIRS		Taken	Flat Fee	25.00	Active	IRS
201	IRS BUSINESS TAX	OFIRS		Taken	Flat Fee	25.00	Active	IRS
202	IRS BUSINESS TAX	OFIRS		Taken	Flat Fee	25.00	Active	IRS
203	IRS BUSINESS TAX	OFIRS		Taken	Flat Fee	25.00	Active	IRS
204	IRS BUSINESS TAX	OFIRS		Taken	Flat Fee	25.00	Active	IRS
300	CASCADE COUNTY	OFCAS		Taken	Percentage	0.10	Active	
301	CASCADE COUNTY	OFCAS	01100	Earned	Percentage	0.10	Active	
302	LEWIS & CLARK COUNTY	OFL&C		Earned	Percentage	0.10	Active	
303	LEWIS AND CLARK COUNTY	OFL&C	01100	Earned	Percentage	0.10	Active	
304	YELLOWSTONE COUNTY	OFYEL		Taken	Percentage	0.10	Active	
305	YELLOWSTONE COUNTY	OFYEL	01100	Taken	Percentage	0.10	Active	
351	WILLIAMS INVESTIGATIONS - LEVIES	OFWIN		Taken	Percentage	0.10	Active	
352	FIRST RATE SERVICE	OFEMT		Taken	Percentage	0.10	Active	
353	ACTION LEVY FUND	OFALF		Taken	Percentage	0.10	Active	
354	BIG SKY CHECK RECOVERY & COLLECTIONS	OFBSC		Taken	Percentage	0.10	Active	
355	CLIFFORD & ASSOCIATES	OFCLF		Taken	Percentage	0.10	Active	
356	ALL PAPERS TO GO	OFALP		Taken	Percentage	0.10	Active	
357	FAST SERVE COLLECTION AGENCY	OFFST		Taken	Percentage	0.10	Active	
358	COLLATERAL RECOVERY INVESTIGATORS	OFCRI		Taken	Percentage	0.10	Active	
359	G.A.R.D. PROCESS SERVICE	OFGRD		Taken	Percentage	0.10	Active	
360	ALERT LEVY FUND - KALISPELL	OFALT		Taken	Percentage	0.10	Active	

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361	ESCHENBACHER WRITS OF EXECUTION	OFESC		Taken	Percentage	0.10	Active	
362	PRONTO PROCESS SERVICE	OFPSI		Taken	Percentage	0.10	Active	
363	EQUITY MANAGEMENT, INC. TRUST	OFEMT		Taken	Percentage	0.10	Active	
364	PEGASUS ENTERPRISES	OFPEG		Taken	Percentage	0.10	Active	
365	VALLEY PROCESS SERVICE AND EXECUTIONS	OFVPS		Taken	Percentage	0.10	Active	
366	LONE STAR PROCESS SERVICE	OFLSP		Taken	Percentage	0.10	Active	
401	BILLINGS MUNICIPAL COURT FINES	OFBIL		Earned	Percentage	0.10	Active	
402	ANACONDA MUNICIPAL COURT FINES	OFANA		Earned	Percentage	0.10	Active	
403	FERGUS COUNTY MUNICIPAL COURT FINES	OFFUR		Earned	Percentage	0.10	Active	
404	KALISPELL MUNICIPAL COURT FINES	OFKAL		Earned	Percentage	0.10	Active	
405	COLUMBIA FALLS CITY COURT	OFCFC		Earned	Percentage	0.10	Active	
424	STILLWATER JUSTICE COURT	OFSJC		Earned	Percentage	0.10	Active	
425	CITY OF FORSYTH	OFFOR		Earned	Percentage	0.10	Active	
426	CITY OF PLENTYWOOD	OFCOP		Earned	Percentage	0.10	Active	
427	HELENA JUSTICE COURT	OFHJC		Taken	Percentage	0.10	Active	
428	HELENA CITY COURT	OFHCC		Taken	Percentage	0.10	Active	
429	LAKE COUNTY JUSTICE COURT	OFLAK		Earned	Percentage	0.10	Active	
430	LAKE COUNTY PROPERTY TAX	OFLCP		Earned	Percentage	0.10	Active	
500	CORRECTIONS COURT RESTITUTION	64010		Taken	Percentage	0.10	Active	