## ACCOUNTS RECEIVABLE REPORT
Period Ending June 30, 2018

### INSTRUCTIONS

1. Enter your department name, date and who prepared the report.
2. Enter the fund in which the receivables shall be receipted.
3. Enter a general description of the type of receivable. Include a list of Receivables “Due From” other state agencies & the agencies they are due from.
4. Classify and total your receivables based on the classifications at the right.

### CLASSIFICATION DEFINITIONS

- **Current:** Invoice date to 30 days after invoice date.
- **31 – 120 Days Past Due:** 31 to 120 days after invoice date.
- **Over 120 Days Past Due:** More than 120 days after invoice date.
- **Allowance for Uncollectible:** Portion of receivables estimated to never be collected.

### RECEIVABLE DESCRIPTION

<table>
<thead>
<tr>
<th>CURRENT RECEIVABLES</th>
<th>31 -120 DAYS PAST DUE</th>
<th>OVER 120 DAYS PAST DUE</th>
<th>TOTAL RECEIVABLES</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td><strong>Total Receivables</strong></td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

### ALLOWANCE

<table>
<thead>
<tr>
<th>LESS: Allowance for Uncollectible</th>
<th>Allowance for Current Receivables</th>
<th>Allowance for 31-120 Days Past Due</th>
<th>Allowance for Over 120 Days Past Due</th>
<th>TOTAL ALLOWANCE FOR UNCOLLECTIBLES</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td><strong>Total Allowance</strong></td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

### Write-offs Due to Uncollectability

*No. of Accounts* | *Dollar Amount* |
---|---|
- Bankruptcy | $ |
- No Assets | $ |
- Unable to Locate | $ |
- Costs Exceed Benefits | $ |
- Hardship | $ |
- Negotiated Compromises | $ |
- Collection Remedies Exhausted | $ |

*Administrative Reduction in Amounts Owed*

- Court Decision | $ |
- Administrative Decision | $ |

### PREPARED BY: ____________________  Phone #: ____________________  DATE PREPARED: _____
5. DO NOT report any receivables in the Billing Receivables System (BRS)
6.* Complete the Write-offs and Administrative Reduction lines providing the type/description, number of accounts and amount.