

MONTHLY REPORT  
 ACCOUNTS/OTHER RECEIVABLES  
 FOR THE MONTH OF 1

This report is submitted in accordance  
 with the requirements of K.S.A. 75-3728  
 and covers all accounts/other receivables  
 of the agency.

NAME OF AGENCY & DEPARTMENT: 2  
 FUND NUMBER: 3

Signature 25

Title: 26

Date: 27

Description	<b>4</b>			
Class Code   Source Code	<b>5   6</b>			
<u>CURRENT MONTH ACTIVITY</u>				
Beginning Balance	<b>7</b>			
Charges (Billings)	<b>8</b>			
Collections of Receivables	<b>9</b>			
Abatements	<b>10</b>			
Compromises	<b>11</b>			
Adjustments	<b>12</b>			
Write-Offs	<b>13</b>			
	<b>14</b>			
ENDING BALANCE				
<u>AGING ANALYSIS</u>				
Special Term Balances	<b>15</b>			
Current	<b>16</b>			
1-30 Days Past Due	<b>17</b>			
31-60 Days Past Due	<b>18</b>			
61-90 Days Past Due	<b>19</b>			
91-120 Days Past Due	<b>20</b>			
121-365 Days Past Due	<b>21</b>			
Over 1 Year Past Due	<b>22</b>			
	<b>23</b>			
TOTAL RECEIVABLE BALANCE				
<u>ALLOWANCE ACCOUNT</u>				
Estimated Amount Uncollectible	<b>24</b>			

- 1 The appropriate month and year.
- 2 The agency and department name.
- 3 The three-digit fund number to which cash collections will be deposited.
- 4 The description of the revenue being reported as receivables. Abbreviate if necessary.
- 5 The appropriate two-digit classification code of the receivable being reported for each fund. The available codes and their descriptions follow:

10 - Taxes Receivable - This classification is the uncollected portion of taxes which have been levied and become due.

20 - Due from Other Governmental Units - This classification includes amounts owed to your department by another governmental unit e.g., cities, counties, federal government. These amounts include cost reimbursable federal grants, shared taxes, taxes collected by another unit, loans, and charges for goods sold or services rendered to another unit.

30 - Loans Receivable - This classification includes amounts that have been loaned to persons or organizations, including notes taken for security for such loans. An example would be loans to students at the University.

40 - Dues from Other Funds - Amounts owed to a particular fund by another fund in the same governmental unit for goods sold or services rendered. This includes only short-term obligations on open account and not long-term loans.

50 - Miscellaneous/Other Receivables - This classification includes all other receivables which do not fit any of the other classifications listed above. This includes amounts owed to the University on open account from private persons, firms, and corporations for goods sold or services rendered.

- 6 The five digit Revenue Accounts code which best identifies the source of revenue to be realized when the receivable is collected.
- 7 The total amount of the outstanding accounts at the beginning of the current reporting period. This figure must agree with the ending amount from the previous monthly/quarterly report.
- 8 The total amount of new charges recorded on account during the current month/quarter.
- 9 The total collections received on account during the current month/quarter.
- 10 The total amount of abatements during the current month/quarter. (Ignore)
- 11 The total amount of charges compromised during the current month/quarter. (Ignore)
- 12 The net total of all other adjustments made affecting the receivable balance during the current month/quarter, e.g., credit memos. If the net total of adjustments is negative, enclose the amount in brackets.
- 13 The total amount of uncollectible accounts written off during the current fiscal year. (This space is only used once a year after the writeoffs are approved by the Division of Accounts and Reports.)
- 14 The total amount of the outstanding accounts at the end of the current month/quarter.
- 15 The total amount of outstanding charges recorded in the accounts but not yet billed, e.g., that portion of student loans which is not yet in a repayment status.
- 16 The total amount of accounts that have a due date of 30 days or less from the billed date.
- 17 The total amount of accounts that are past due the billing date by 1 to 30 days. (Accounts should have an initial due date 30 days from the billed date. An account that is 31 days past the billed date is 1 day past due. (Day 31 to 60.)
- 18-22 The aging of the total billed charges outstanding.
- 23 The total receivables balance aged. This amount should equal the amount on line 14.
- 24 The estimated dollar amount of the ending balance on line 14 that will ultimately prove uncollectible. The documentation supporting this estimate should be maintained at the department and be available upon request
- 25 The department head affixes his or her signature here to certify the accuracy of the report.
- 26 The title of the individual signing this report.
- 27 The transmittal date of this form for the Comptroller's Office.

#### VI. Terminology

**ABATEMENT:** A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments, and service charges.

**AGING OF RECEIVABLES:** Classifying the account balances of all receivables by the amount not yet due or past due by varying lengths of time.

**ALLOWANCE FOR ESTIMATED UNCOLLECTIBLE:** A valuation account used to indicate the estimated portion of a receivable that will never be collected.

**COMPROMISE:** The statutory authority granted certain state agencies to negotiate a settlement of a debt between the debtor and the agency.

**CURRENT ACCOUNT:** An account that is within stated terms and has not become past due.

**PAST DUE (DELINQUENT) ACCOUNT:** An account in which one or more scheduled payments have not been made.

**WRITEOFF:** Accounting procedure for removing uncollectible charges from receivable balances.