ACCOUNTS RECEIVABLE REPORTING
FISCAL YEAR 2014-2015
INTRODUCTION

A MESSAGE FROM THE STATE CONTROLLER'S OFFICE

Updated 12/10/2015

This Accounts Receivable (AR) workbook, has been designed to help the State Controller's Office (SCO) obtain limited information from state departments, boards, and commissions. Please follow the directions as closely as possible, paying special attention to the error/confirmation messages relating to each user-fillable cell and to the page-wide error codes. There are 6 tabs to this workbook including this tab and the detailed instructions. Please read and follow the steps in Tab 2 (Detailed Instructions) then fill in Tabs 3-6 starting with Tab 3 (DeptInfo).

Tab 1	Introduction	The SCO's message for Accounts Receivable Reporting (Information only)
Tab 2	DetailedInstructions	Detailed Accounts Receivable Reporting Instructions (Information only)
Tab 3	DeptInfo	Department Information Sheet
Tab 4	Table1 - All ARs	Table 1 - Detail of Accounts Receivable by Fund
Tab 5	Table2 - Aging of ARs	Table 2 - Aging Accounts Receivable by Fund
Tab 6	Questionaire	Accounts Receivable Questionaire

Other available resources:

→ SAM 8776, 8776.5, 8776.6, 8776.7, 8776.8
http://www.documents.dgs.ca.gov/sam/SamPrint/new/sam_master/rev427sept14/chap8700/8776.pdf

→ Government Code section 16580-16586
http://www.leginfo.ca.gov/cgi-bin/displaycode?section=gov&group=16001-17000&file=16580-16586

→ Accounts Receivable Toolkit located at DOF website
http://www.dof.ca.gov/accounting/fscu/documents/Accounts_Receivable_Toolkit.pdf

Note: **ACCOUNTS RECEIVABLE REPORTING CRITERIA:**

Please complete the entire workbook if your department's prior year (as of 6/30/2014) OR current year (as of 6/30/2015) total ARs are $50,000 or more.

If your department does not meet the Accounts Receivable Reporting Criteria above, please complete the Department Information Sheet and check the box at the bottom of the sheet indicating "*Department does not meet reporting criteria on Introduction page*" and skip to the Questionnaire by clicking the button "*No AR data. Skip to Questionnaire*". Please complete the entire Questionnaire.

GENERAL INSTRUCTIONS FOR COMPLETING THIS WORKBOOK

Fill out all areas that are shaded with BLUE. Please do not enter formulas or skip rows.

Areas shaded with TAN are calculated from data previously entered into cell where the information was originally entered.

Areas shaded with YELLOW are messages to help you as you fill out the workbook.

Each cell where you enter data (and in the case of tables, each row) will have an error/confirmation message next to it in RED or GREEN text. (RED for "Error", GREEN for "OK").

At the bottom of each page, there is a list of instructions and a set of error/confirmation codes, including red/green light icons, for the tables/areas on that page (see sample at right). If all codes for that table/area are okay, the message will be "OK" in green, and if not, it will be "ERROR" in red. These messages should help pinpoint any problems so they can be rectified before proceeding to the next page.

Sample of Page-wide Error/Confirmation Codes

Table 1:	1	OK
Table 2:	-1	ERROR

MAILING INSTRUCTIONS:

1) Email to **SCOAR@sco.ca.gov.**
Be sure to put your 4-digit Organization Code first in the subject line.

and

2) Send a hard copy to the SCO (address below).
Be sure to have the head of accounting department sign and date the hard copy.

State Controller's Office
Division of Accounting and Reporting
Bureau of State Government Reporting
Attn: Accounts Receivable Reporting
P.O. Box 942850
Sacramento, CA 94250-5872

If you have questions, please email: SCOAR@sco.ca.gov
or contact: Lilian Le at (916) 324-8360 or LLe@sco.ca.gov
Nhung Huynh at (916) 322-4169 or NHuynh@sco.ca.gov

Thank you,
State Controller's Office

DETAILED ACCOUNTS RECEIVABLE (AR) REPORTING INSTRUCTIONS
FOR FISCAL YEAR 2014-2015

DEPARTMENT INFORMATION SHEET

Department Information:

1. Fill in full legal Department Name
2. Input 4 digit Organization Code #
3. Select applicable choice from the drop down menu
4. Fill in Department Head's or Delegated Officer's (DO) Name
5. Fill in Department Head's or DO's full Title. If the officer is acting, please indicate
6. Fill in Department Head's or DO's Phone #
7. Fill in Department Head's or DO's Email Address
8. Fill in Accounting Department Head's or DO's Name
9. Fill in Accounting Department Head's or DO's full Title. If the officer is acting, please indicate
10. Fill in Accounting Department Head's or DO's Phone #
11. Fill in Accounting Department Head's or DO's Email Address

Preparer's Information:

1. Fill in Preparer's Name
2. Fill in Preparer's full Title
3. Fill in Preparer's Phone #
4. Fill in Preparer's Email Address

Accounting Office Mailing Address:

1. Fill in street number and street name
2. Optional: use to indicate suite number if necessary
3. Optional: use to specify attention to a particular person, section or unit
4. Fill in city, state, and zip code
5. Optional: fill in box if there is additional information to be included

Check-Box: Department does not meet AR reporting criteria
If your department does not meet AR reporting criteria for FY 2014-15 as listed on the Introduction page, please check the box and proceed to the Questionnaire.

TABLE 1 - DETAIL ACCOUNTS RECEIVABLE DATA for GL 13XX ONLY as reported in the Budgetary/Legal Basis Financial Statements. All figures should be keyed in as a positive number (they are formula-driven) unless it is an abnormal balance or otherwise noted specifically in the instructions. List the fund only one time on the table. List all funds including funds with zero balances or no activity. Do not skip lines when filling out the worksheet. Do not enter formulas. The fund number must be a 4-digit number.

Column	Title	Description
1	ARs as of 06/30/14 (Must agree with Financial Statement by Fund)	Prior year (PY) ending balance of all ARs for each fund as of 06/30/14. Dollar amounts should match what was reported on the Fiscal Year (FY) 2013-14 financial statements (prior years) submitted to SCO. PY accruals are included. GL 13XX series only.
2	Reversal of PY Accruals	PY accruals that were reversed by the department. GL 13XX series only.

DETAILED ACCOUNTS RECEIVABLE (AR) REPORTING INSTRUCTIONS
FOR FISCAL YEAR 2014-2015

3	Dollar Amount of ARs Established During FY 2014-15	Dollar amount of all ARs established from 07/01/14 through 06/30/15. GL 13XX series only.
4	PY ARs Collected in Current year (CY) (During FY 2014-15 for 06/30/14 ARs)	Dollar amount of PY ARs (included in 06/30/14 AR balance) collected during FY 2014-15. GL 13XX series only. The amount has to be positive.
5	Collections of ARs Established During FY 2014-15	Dollar amount of AR collections during FY 2014-15 for ARs established during FY 2014-15 (07/01/2014 – 06/30/2015). GL 13XX series only. The amount has to be positive.
6	Total AR Collections During FY 2014-15	Dollar amount of all AR collections (PY+CY) during FY 2014-15 (FORMULA - DO NOT ALTER).
7	Miscellaneous Adjustments	Any GL 13XX series ARs not included in the previous columns. In this column, you may include dollar amount of adjustments against ARs. Please enter actual sign (+/-) for the dollar amount entered. Any amount other than zero, please annotate in Footnotes. If there is no adjustment, please enter zero.
8	CY Accruals	Dollar amount of accruals for FY 2014-15. Please footnote any revisions that were made after the financial statements were submitted to SCO.
9	ARs as of 06/30/15 (Must Agree with Financial Statement by Fund)	Ending balance of all ARs for each fund as of 06/30/15. Dollar amount should match FY 2014-15 financial statements (FORMULA - DO NOT ALTER). Reported figures in column 9 will be the beginning balance for the next AR reporting cycle.
10	Dollar Amount of ARs Discharged during FY 2014-15	Dollar amount of all SCO approved ARs discharged through SCO, Attorney General, and Victim Compensation Government Claims Board during FY 2014-15 and removed from your books. The amount has to be positive.
	PROCEED TO TABLE 2	When finished with Table 1, click on this button to proceed to Table 2.

DETAILED ACCOUNTS RECEIVABLE (AR) REPORTING INSTRUCTIONS
FOR FISCAL YEAR 2014-2015

TABLE 2 – AGING OF ARs OVER 180 DAYS as of 06/30/15 – GL 13XX series only.
For each fund and time period listed in Table 2, provide total amount of ARs over 180 days as of 06/30/15 and amounts that are on payment plans and/or estimated uncollectible. The total amount columns will calculate automatically – please do not alter the formulas. Please enter zeros in empty cells.

For CalSTARS departments: Please refer to CalSTARS Report D19 to complete Table 2.

Column	Title	Description
1	180 days to 1 year	Dollar amount of ARs that are 181 days to 1 year as of 06/30/15.
1b, 2b, 3b, 4b, & 5b	Estimated Uncollectible	Dollar amount of ARs over 180 days in columns 1, 2, 3, 4, and 5 that are estimated uncollectible for each time period.
2	Over 1 year to 2 years	Dollar amount of ARs that are over 1 year to 2 years as of 06/30/15.
3	Over 2 years to 3 years	Dollar amount of ARs that are over 2 years to 3 years as of 06/30/15.
4	Over 3 years to 5 years	Dollar amount of ARs that are over 3 years to 5 years as of 06/30/15.
5	Over 5 years	Dollar amount of ARs that are over 5 years as of 06/30/15.
6	Total ARs Over 180 Days	Dollar amount of all ARs over 180 days for FY 2014-15 by age (FORMULA - DO NOT ALTER).
6b	Total ARs Over 180 Days Estimated Uncollectible	Dollar amount of all ARs over 180 days for FY 2014-15 that are estimated uncollectible (FORMULA - DO NOT ALTER).

ACCOUNTS RECEIVABLE (AR) REPORTING
FISCAL YEAR 2014-2015
DEPARTMENT INFORMATION SHEET

PLEASE COMPLETE THE FORM BELOW BEFORE CONTINUING TO AR WORKSHEET AND QUESTIONNAIRE.

ALL INFORMATION IS REQUIRED

Department Information:

Department Name:	SCO	OK
Organization Code:	9990	OK
	Non-CALSTARS Departmen	OK

Department Head or Delegated Officer's (DO) Information

Department Head or DO Name:	Karen Cather	OK
Department Head or DO Title :	Fiscal Officer	OK
Department Head or DO Phone #:	916 123-4567	OK
Department Head or DO Email:	Karen.Cather@agency.ca.gov	OK

Accounting Department Head Information

Accounting Department Head Name:	BBB	OK
Accounting Department Head Title:	Chief Accounting	OK
Accounting Department Head Phone #:	916 123-4568	OK
Accounting Department Head Email:	bbb@agency.ca.gov	OK

Preparer's Information (Contact Person):

Preparer's Name:	CCC	OK
Preparer's Title:	AA I	OK
Preparer's Phone #:	916 123-4569	OK
Preparer's Email:	ccc@agency.ca.gov	OK

Accounting Office Mailing Address:

Address Line1	702 C treet	OK
Address Line2 (Optional)		OK
Address Line3 (Optional)		OK
City, State, Zip Code	Sacramento, CA 95816	OK
Extra Line (Optional)		OK

NOTE: The Questionnaire is still required to be completed and submitted.

☐ **Department does not meet the reporting criteria on Introduction page.**

ACCOUNTS RECEIVABLE (AR) REPORTING
FISCAL YEAR 2014-2015
DETAIL OF ARs BY FUND

TABLE #1

DEPARTMENT: SCO OK

ORG. CODE: 9990

CONTACT PERSON: CCC OK

CONTACT PHONE NO: 916 123-4569 OK

Fill in Fund FIRST, then fill in all pertinent data for rest of that row.

TABLE 1 - DETAIL ACCOUNTS RECEIVABLE DATA for GL 13XX ONLY as reported in the Budgetary/Legal Basis Financial Statements.

	1		2	3	4	5	6	7	8	9	10	
Fund	ARs as of 06/30/14 (Must Agree with Financial Statement by Fund)		Reversal of PY Accruals	Dollar Amount of ARs Established During FY 2014-15	PY ARs Collected in CY (During FY 2014-15 for 06/30/14 ARs)	Collections of ARs Established During FY 2014-15	Total AR Collections During FY 2014-15	Miscellaneous Adjustments	CY Accruals	ARs as of 06/30/15 (Must Agree with Financial Statement by Fund)	Total Dollar Amount of ARs Discharged during FY 2014-15	
0001	$6,000		$3,000	$2,000	$1,000	$500	$1,500	$0	$100	$3,600	$50	OK
0005	$300		$100	$600	$150	$400	$550	$0	$75	$325	0	OK
0006	$0		$0	$0	$0	$0	$0	$0	$0	$0	0	OK
							$0			$0		OK
							$0			$0		OK
							$0			$0

ACCOUNTS RECEIVABLE (AR) REPORTING
FISCAL YEAR 2014-2015
AGING ARs BY FUND

TABLE #2

DEPARTMENT: SCO **ORG CODE:** 9990

TABLE 2 - AGING OF ARs OVER 180 DAYS as of 06/30/15 - GL 13XX series only. Provide the amounts, if any, that are on payment plan and/or estimated uncollectible for each time period.

	1	1b	2	2b	3	3b	4	4b	5	5b	6	6b
	181 days to 1 year		Over 1 year to 2 years		Over 2 years to 3 years		Over 3 years to 5 years		Over 5 years		Total ARs Over 180 Days	
Fund	Amount	Estimated Uncollectible	Amount	Estimated Uncollectible	Amount	Estimated Uncollectible	Amount	Estimated Uncollectible	Amount	Estimated Uncollectible	Amount	Estimated Uncollectible
0001	$900	$100	$0	$0	$0	$0	$0	$0	$0	$0	$900	$100
											$0	$0
											$0	$0
											$0	$0
											$0	$0
											$0	$0
											$0	$0
											$0	$0
											$0	$0
											$0	$0
											$0	$0
											$0	$0
											$0	$0
											$0	$0
											$0	$0
											$0	$0
TOTAL	$900	$100	$0	$0	$0	$0	$0	$0	$0	$0	$900	$100

Footnotes:

ACCOUNTS RECEIVABLE (AR) REPORTING
FISCAL YEAR 2014-2015
QUESTIONAIRE

Questionnaire

DEPARTMENT: SCO **ORG. CODE:** 9990

Please provide an explanation for all responses.

1

Does the department maintain updated procedural desk manuals that conform to the State Administrative Manual guidelines for the following:

AR Accounting Processes? Choose One

AR Collection Processes? Choose One

Explanation:

2

Are accounting activities and collection activities centralized? If no, how are they organized within the department? Choose One

Explanation:

3

Are most ARs (at least 75%) recorded in the accounting system within 30 days? Choose One

http://www.documents.dgs.ca.gov/sam/SamPrint/new/sam_master/rev427sept14/chap8700/8776.pdf

Explanation:

4

Are all department ARs recorded in a single accounting system? Choose One

Explanation:

5

Is a separate system (from accounting system) used to track and monitor collection activities? Choose One

Explanation:

6

Has the department's internal controls associated with AR management been audited in the last 3 years? Choose One

Were there significant findings and recommendations made? Choose One

** Please comment if significant findings/recommendations were made/implemented.

Were recommendations implemented? Choose One

Explanation:

7

Does the department currently use the services of private collection agencies? Choose One

** Please comment on success rate/cost if private collection agencies are used.

Explanation:

8

What type of leverage does the department employ to enhance collections?

Please explain the chosen answer below.

Please Check All That Apply

- ☐ WITHHOLD/TERMINATE BENEFITS
- ☐ INTERAGENCY PMT. OFFSET
- ☐ LEVY/LIEN ON PROPERTY
- ☐ INTERCEPT WARRANT
- ☐ SUSPEND LICENSES
- ☐ FTB OFFSETS
- ☐ FINE & PENALTY
- ☐ EVICTION
- ☐ NO LEVERAGE

Explanation:

9

What are inherent difficulties associated with collecting specific AR types in a timely manner?

If difficulties you encounter are not listed, please define in the explanation field.

Please Check All That Apply

- ☐ LACK OF STAFFING/TRAINING
- ☐ UNEMPLOYED/LACK OF FUNDS
- ☐ UNABLE TO LOCATE
- ☐ NO DIFFICULTIES

Explanation:

10

Dollar amount of all employee ARs as of 6/30/15. Do not include retirees. **Amount**

Count of all employee ARs. Do not include retirees. **Count**

Explanation:

11

Does your department have any ARs for retired employees? Choose One

If yes, please provide the dollar amount.

ACCOUNTS RECEIVABLE (AR) REPORTING
FISCAL YEAR 2014-2015
QUESTIONAIRE

Questionnaire

12

Dollar amount of all ARs over $500 discharged internally during FY 2014-15. **Amount**

Count of all ARs over $500 internally discharged during FY 2014-15.** **Count**

** This practice is not supported in SAM. Please provide a hard copy of the legal authority authorizing your department to internally discharge ARs over $500.00.

Explanation:

13

Has your department asked for and received authority to approve internally discharged ARs up to $500 (GC 13943.2)? Choose One

http://www.leginfo.ca.gov/cgi-bin/displaycode?section=gov&group=13001-14000&file=13940-13944

If NO, Please Explain

14

If your department internally discharges ARs up to $500, please provide amount and count for FY 2014-15. **Amount**

Count

Explanation:

15

What are the primary reasons for discharge of under $500 ARs?

If statute of limitation is checked, please state statute.

Please include any additional reasons that are not listed in the check boxes.

Please Check All That Apply

- ☐ EE NO LONGER WITH STATE
- ☐ STATUTE OF LIMITATION
- ☐ NOT COST EFFECTIVE
- ☐ BANKRUPTCY
- ☐ UNABLE TO LOCATE
- ☐ DISPUTED
- ☐ NO REASON

Explanation:

16

How frequently are under $500 ARs written off (e.g. annually at year end)? Choose One

Explanation:

17

Each department shall submit an annual representation/certification letter which certifies that the department maintains accounts receivable collection procedures in accordance with State Administrative Manual (see section 8776 et seq) and related Government Code sections such as 16580-16586 and 13940-13944. Has your department submitted a representation letter to the State Controller's Office after November 1, 2014? If not, please do so. Choose One

Additional Comments:

Additional Comments:

Please use the space below to provide us with any other feedback, suggestions, and/or comments that may help us improve this process in the future. Your input is greatly appreciated!

I certify (or declare) that the foregoing is true and correct and is in accordance with Sections 16583.2 and 13292.5 of the Government Code.

☐ **Department does not meet AR reporting criteria.**

Accounting Department Head Signature

Print Name

Date