

CF OPERATING PROCEDURE  
NO. 55-10

STATE OF FLORIDA  
DEPARTMENT OF  
CHILDREN AND FAMILIES  
TALLAHASSEE, December 5, 2011

Financial Management

WEB-BASED FEE MAINTENANCE ACCOUNTS RECEIVABLE SYSTEM

This operating procedure describes the policy and procedures for the operation of the web-based Fee Maintenance Accounts Receivable System.

BY DIRECTION OF THE SECRETARY:

*(Signed original copy on file)*

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Assistant Secretary for  
Administration

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## Chapter 1

## GENERAL INFORMATION

1-1. Purpose and Scope. The purpose of this operating procedure is to provide regions, circuits, and institutions with accounting procedures and a uniform methodology for an automated accounts receivable (A/R) system for the Fee Maintenance Collections Program. The procedures apply to users of the Fee Maintenance System (also referred to as Fee Collection System), such as fee collection managers and data entry staff. The operating procedure provides definitions, system and file descriptions, instructions for establishing and deleting accounts, as well as for updating, posting, and correcting transactions and files.

1-2. System Description.

a. The automated Fee Maintenance System (FMS) is designed in accordance with generally accepted accounting principles to provide an audit trail and system control. The Fee Maintenance System (FMS), also referred to as the Fee Maintenance Accounts Receivable System (FMARS), is located on a web server.

b. The Fee Maintenance System provides an audit trail for every transaction. Year-to-date balances and totals are provided at the end of each monthly period.

c. An accounts receivable journal (book of original entry) is provided after each transaction update. The JOURNAL indicates the date, time, account number, type of transaction, transaction amount, beginning and ending account balances, source of original entry and initials of the operator performing data input. Also a summary of counts and money totals for each type of transaction is listed.

d. Transactions from the A/R journal are posted to a detail ledger. The detail ledger provides a clear audit trail to the appropriate journal by client account number and transaction date.

e. The Fee Maintenance System uses a line accounting method. Each transaction maintains a balance until a complementary transaction reduces the balance. For example, a billing transaction that is posted for \$335 will display that balance. When a payment (or credit adjustment), for example for \$300, is applied to that bill, the balance for that bill will then be reduced to \$35. All transactions that have been reduced to a zero balance are removed from reports on an annual basis at the beginning of each new fiscal year.

1-3. File Descriptions. The two (2) basic files in FMS are the Master file and Activity file.

a. The Master file contains account information such as the account number, client information, billing address and account data.

b. The Activity file is the accumulation of all transactions for each account.

1-4. Definitions. For the purposes of this operating procedure, the following definitions shall apply:

a. Account Balance. The combined balance of all debit and credit transaction balances in an account; also known as the accounts receivable balance.

b. Aging. An analysis of unpaid billings according to the time elapsed after the billing date.

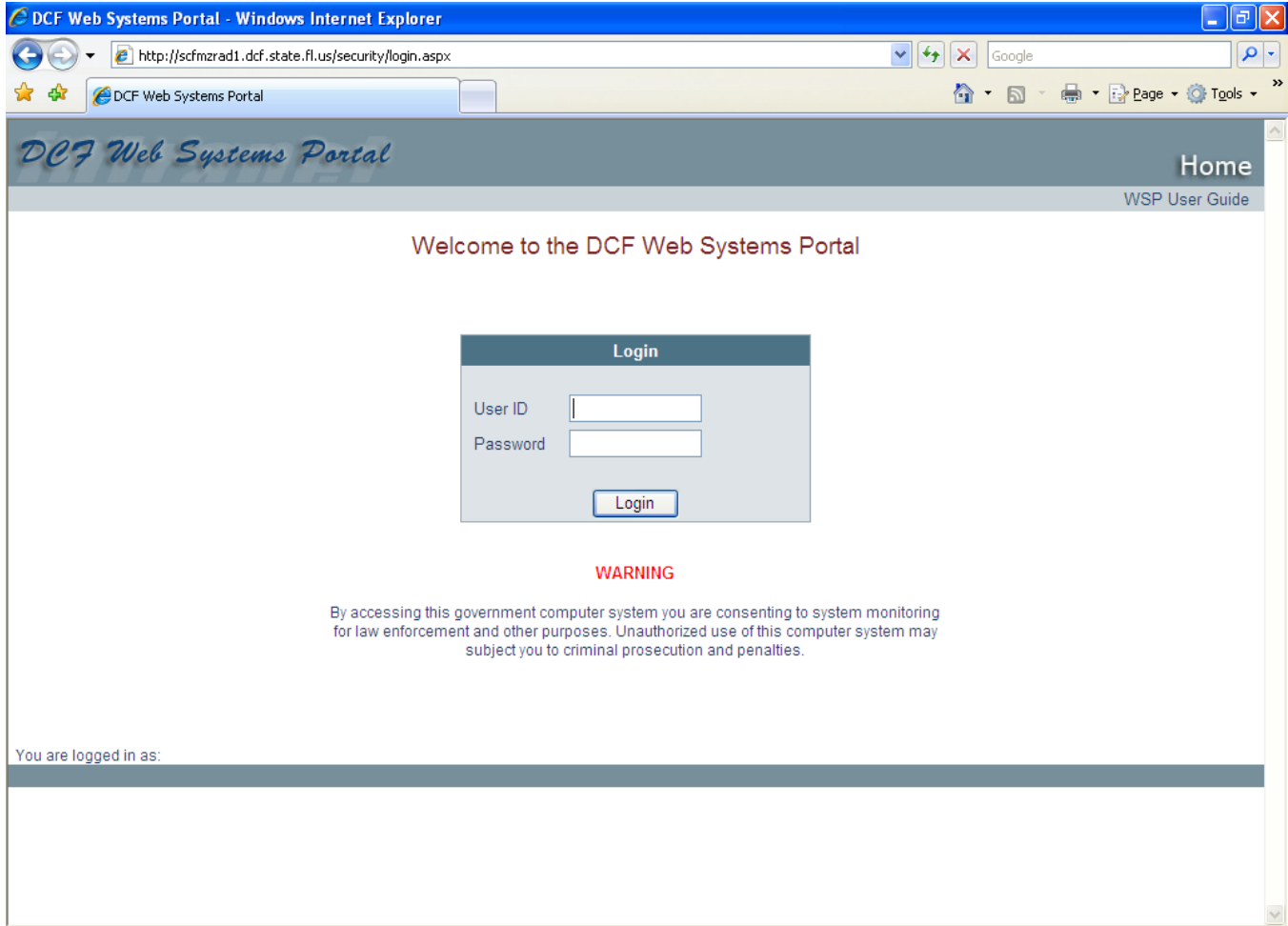
c. Applied. Describes the status of a payment; an applied payment has been referred in the system to pay a billing or debit memo totally or partially.

- d. Billed Period of Date. Total amount of billing recorded in the current month for a particular account, regardless of the transaction date. This balance is displayed on the Master file.
- e. Billed Year-to-date. Total amount of billings entered during the fiscal year (including the current month's transactions), less any credit adjustments. This balance is displayed on the Master file.
- f. Billing. An accounting transaction in which a charge is made for fees owed.
- g. Collections Period to Date. Total amount of payments recorded during the current month, regardless of the transaction date. This balance is displayed on the Master file.
- h. Collections Year-to-date. Total amount of payments recorded during the fiscal year, less any debit adjustments. This balance is displayed on the Master file.
- i. Payment. An accounting transaction that records a collection in payment of amounts owed. This transaction decreases the account balance and increases the collections period and year-to-date fields in the Master file equal zero at the end of the period-end-rolling.
- j. Period-to-Date (PTD). The time elapsed since the beginning of the current month. Period-to-date fields in the Master file equal zero at the end of the period-end rolling.
- k. Recurring Charge. A billing transaction posted automatically at the end of every month.
- l. Transaction Number. A number which identifies a transaction in an account. This number is unique within an account number. This number can be machine generated or manually assigned.

## Chapter 2

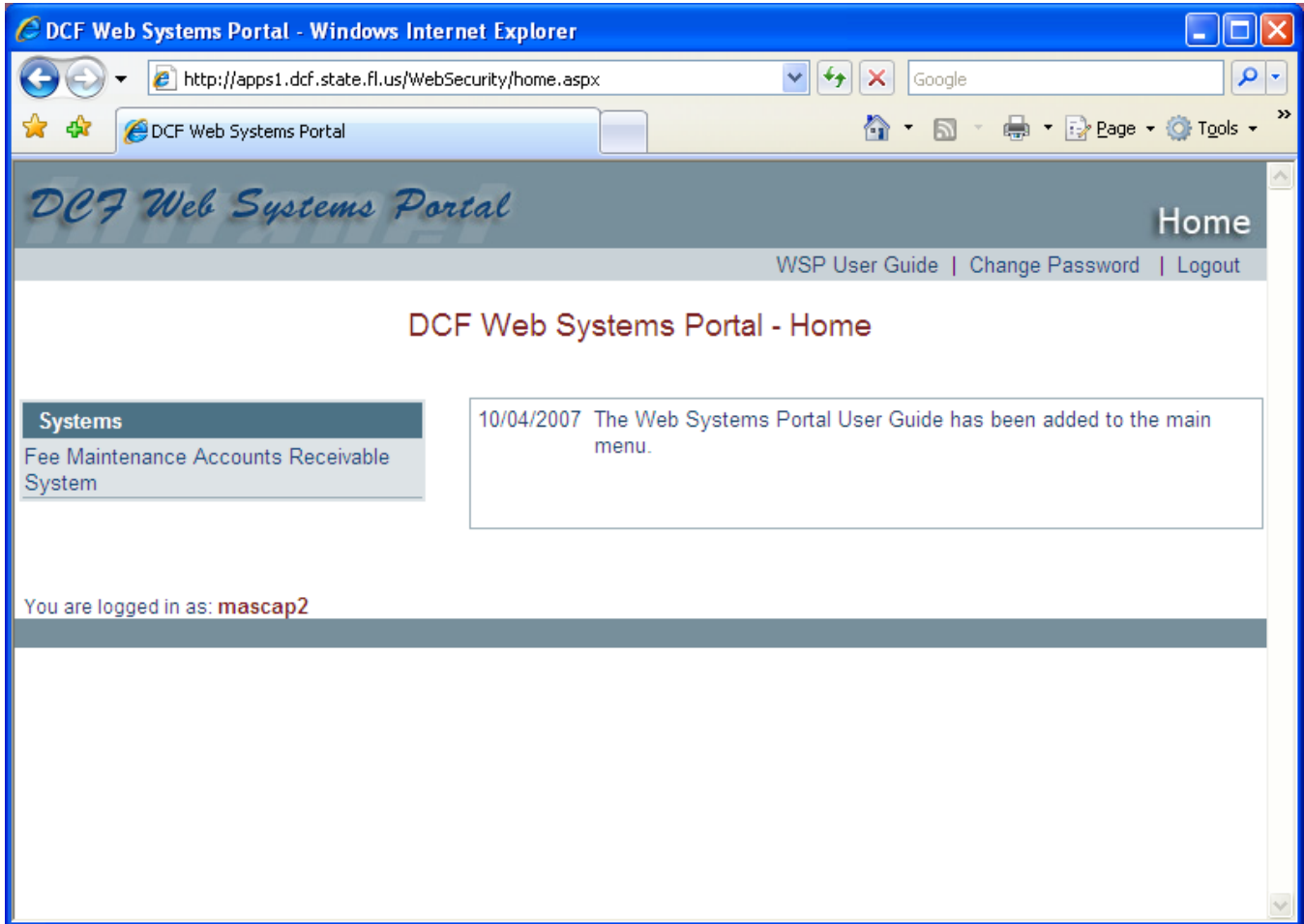
### SYSTEM OPERATIONS

2-1. Main Menu. The following screen is the **DCF Web Systems Portal**. Login with your assigned User ID and initial password. You may have to change the password if you are new to the system.



Once you login, you will come to the **Home** screen for the Fee Maintenance System. Any other systems that you are able to access will be listed on the left. Note that you can “Change Password” and “Logout” on the upper right.

Click on the **Fee Maintenance Accounts Receivable System**. Currently the list of systems shows only the Production application. A separate server is available to those users who have the access to Development (DEV) and Acceptance (ACCP) areas of the application.



2-2. **Account Search.** Click on **Account Search** on the Fee Maintenance Home Screen. The following screen is shown. You may search for records by Last Name, Account Number or Social Security Number. Select the search type then put in the specific criteria on the next line. Then click Search. You cannot use the ENTER key. For instance, you can put in Smith for the last name. Since this is a common name, you will get a list from which to choose a specific record.

The next page shows the resulting search for the name Smith. Note that the case does not matter to the search. Initial information is provided such as Name, Account Number, Social Security Number and Account Balance. Note that each record has many functions in order to keep the system simpler with fewer screens.

Once you have found the record you want to select, you can VIEW the **Account Master**, **Account Summary**, **Account Memo** (for notes/information), **Activity Inquiry** and **Move Account** all on one screen. Depending on the screen, an action will be required (Add, Save, Delete).

The following screens show the record options for the first record SMITH, AARON.

Home > Accounts > Account Search

**Account Search**

Search By:  Last Name  Account Number  Social Security Number

Criteria: SMITH

Search

Search Results: [Add New Account](#)

Name	Account Number	Social Security Number	Account Balance	Account Master	Account Summary	Account Memo	Activity Inquiry	Move Account
SMITH, AARON	23-18048-12	██████████	\$624.00	<a href="#">View Record</a>	<a href="#">View Record</a>	<a href="#">View Record</a>	<a href="#">View Records</a>	<a href="#">Move Account</a>
SMITH, ALBERT	10-23832-11	██████████	\$0.00	<a href="#">View Record</a>	<a href="#">View Record</a>	<a href="#">View Record</a>	<a href="#">View Records</a>	<a href="#">Move Account</a>
SMITH, ALESIA	12-20012-11	██████████	\$0.00	<a href="#">View Record</a>	<a href="#">View Record</a>	<a href="#">View Record</a>	<a href="#">View Records</a>	<a href="#">Move Account</a>
SMITH, ALFRED	12-83844-12	██████████	(\$1,721.00)	<a href="#">View Record</a>	<a href="#">View Record</a>	<a href="#">View Record</a>	<a href="#">View Records</a>	<a href="#">Move Account</a>
SMITH, AMANDA	53-40333-02	██████████	\$0.00	<a href="#">View Record</a>	<a href="#">View Record</a>	<a href="#">View Record</a>	<a href="#">View Records</a>	<a href="#">Move Account</a>
SMITH, AMBER	23-18051-11	██████████	\$0.00	<a href="#">View Record</a>	<a href="#">View Record</a>	<a href="#">View Record</a>	<a href="#">View Records</a>	<a href="#">Move Account</a>
SMITH, ANDREA J.	14-18242-02	██████████	\$0.00	<a href="#">View Record</a>	<a href="#">View Record</a>	<a href="#">View Record</a>	<a href="#">View Records</a>	<a href="#">Move Account</a>
SMITH, ANDREA J.	14-18242-13	██████████	\$0.00	<a href="#">View Record</a>	<a href="#">View Record</a>	<a href="#">View Record</a>	<a href="#">View Records</a>	<a href="#">Move Account</a>
SMITH, ANDY	23-75934-11	██████████	\$0.00	<a href="#">View Record</a>	<a href="#">View Record</a>	<a href="#">View Record</a>	<a href="#">View Records</a>	<a href="#">Move Account</a>
SMITH, ANDY	08-75934-11	██████████	\$0.00	<a href="#">View Record</a>	<a href="#">View Record</a>	<a href="#">View Record</a>	<a href="#">View Records</a>	<a href="#">Move Account</a>

NOTE: A Master file account record must be established before any Activity file transactions will be accepted by the system. If you find a record on the Account Search, a master record has been added. If you do not find a record, you will have to establish a new account. To add a new Master record, click the Add New Master Record in the menu on the left or the button on the right side of the screen, Add New Account. All of the fields on the Master file will be available for entering data when adding a record. Press the Add button to add the new Master record. You will remain on this screen to do multiple adds until you select another menu option.



2-3. **Account Master**. Click on View Record under the **Account Master** column. The **Assessment Inquiry/Update** screen is displayed. Fields with bold information surrounded by a bold border cannot be changed. Note the list at the top of the screen that says “**Home > Accounts > Account Search > Assessment Inquiry/Update**”. This allows you to return to Account Search by the menu item or the top screen menu.

Assessment Inquiry/Update - Windows Internet Explorer

http://p100.dcf.state.fl.us/FeeMaintenance/Modules/FeeAssessment/FeeAssessmentDetail.aspx?key=17502&go=master&n

DCF Web Systems Portal IBM Tivoli Identity Manager Assessment Inquiry/Update

**Fee Maintenance Accounts Receivable System**

Home > Accounts > Account Search > Assessment Inquiry/Update

**Assessment Inquiry/Update**

Save Cancel Delete

District: 23-DISTRICT XXIII

Account Number: 18048

Revenue Source: 12-SOCIAL SECURITY (SSA)

Last Name: SMITH

First Name: AARON

Social Security Number: [REDACTED]

D.C.F. Client I.D.: [REDACTED]

Location Code: 426-NON TITLE 4E FOSTER CARE

Date of Birth: 11/20/1988

Date of Form 280: [REDACTED]

Admission Date: 04/30/2001

Discharge Date: [REDACTED]

Recurring Charge: 0.00

Account Balance: 624.00

Billing Statement Code: 2-Do Not Print Statement

Collection Status Code: 0-Account Not in Collections

Mailing Name: US TREASURY

Address Line 1: [REDACTED]

The **Assessment Inquiry/Update** screen allows only two actions.

- (1) To change data on an existing account.
- (2) To delete an account from the system.

Whether adding a Master record or editing one already established, make the appropriate changes as needed, and click on Save.

If you cannot finish changing the record or want to stop changes, press the Cancel button. To delete the record, press the Delete button. (See section on rules of deletion).

## 2-4. Screen Fields.

- a. District. Select the district of the client from the drop-down (see code table section).
- b. Account Number. The key to Master File creation is the account number.
- c. Revenue Source. Select the code from the drop-down menu (see code table section). For example, an account in Florida State Hospital has two sources of revenue, SSI and SSA, to pay for cost of care. Two account numbers would be established with the first 7 digits being the same; i.e., 53-12345-11 for SSI and 53-12345-12 for SSA.
- d. Last Name. Enter the client's last name
- e. First Name. Enter the client's first name.
- f. Social Security Number. Enter the Social Security number of the client being served.
- g. D.C.F. Client I.D. – This field may be left blank.
- h. Location Code. Select the location code from the drop-down menu. Note that if the location code is changed, the entire history of transactions for that account is transferred to the new location code, including Activity file transactions (billings, collections, etc.). The Monthly Fee Collection Report FM125L1 is sorted by location within district. This may result in reconciling items in the monthly reconciliations to FLAIR.
- i. D.O.B. Enter the client's date of birth.
- j. Date of 280. Enter the date of the most recent DCF Form 280, Maintenance Fee Information – Financial Information Form, DCF Form 280A, Maintenance Fee Information – Short Form (or approved substitute form) on file. This date is used to generate a report of clients due for annual update of the form.
- k. Admission Date. Enter the date that the client was admitted to care, in the format – month, day, year (MMDDYY); for example, 070195. When there is an amount in the recurring charge, the system will prorate the charge for the month of admission.
- l. Discharge Date. Enter the date. Where there is an amount in the recurring charge, the system will prorate the charge for the month of discharge.
- m. Recurring Charge. This is the amount of recurring charge that will be billed by the system to the account each billing cycle, if applicable. This field is used when the fee assessment will remain the same each month for a period of time. For example, in the case of the department being representative payee of benefit payments, such as VA, SSA, or SSI, the same amount would be billed each month until a change in the case occurs, such as change in benefit payment amount or change in cost of care. This field must be monitored each billing cycle to ensure accurate billings each month.

For accounts with revenue source codes "Client" and "Responsible Party", a Notice of Maintenance Fee to Be Charged form, DCF Form 285, or Notice of Fee Assessment, DCF Form 285D, may be produced under the following circumstances:

- a. When a case is established and an amount is entered in the Recurring Charge field, a notice will be generated using the payor name and address indicated on the Master file.

b. When a change is made to the amount in the recurring charge field, a new notice is generated.

c. Notices are generated and sent to the district or institution for review, signature, and subsequent mailing.

- (1) Billing Statement Code. Select the code from the drop-down box. (see code table section)
- (2) Collection Status Code. Select the code from the drop-down menu. (see code table section)
- (3) Mailing Name.
- (4) Address Line 1.
- (5) Address Line 2.
- (6) Address Line 3.
- (7) Zip Code. Enter Zip code + 4 (if known)
- (8) County. Select the county from the drop-down menu. (see code table section)

2-5. Deletion of Accounts. The procedures for deletion of accounts are designed to ensure adequate internal accounting control and to delegate operational responsibility among fiscal units and data processing units in the district.

a. Types of Deletions.

(1) Write Off. DCF has the authority to approve write-off of delinquent accounts. Refer to CFOP 55-7, Fee Assessment and Collection, for procedures. The Department of Financial Services (DFS) may also approve write-offs.

(2) Inactive Account. This is an account that has not had any activity posted for the last 12 months and the account balance is zero.

(3) Errors. The account was established in error.

b. Types of Account Status.

(1) Unestablished Account. The account has a record in the client master file, but no transactions have been posted to it. This type of account can be deleted at any time.

(2) Established Account.

(a) The account has an accounts receivable balance as a result of transactions posted to it.

(b) The accounts receivable balance MUST be brought to zero before deleting the account.

(3) An account can be deleted with amounts in the current year billed and collection fields. However, the amounts billed and collected will be deducted from the FM125 Monthly Fee Collection Report figures.

(4) Accounts meeting all the above criteria can be deleted at anytime during the fiscal year.

**NOTE: If any current year collection activity is reflected on the Master file, it is recommended that the account not be deleted until the beginning of the next fiscal year when all collection year-to-date figures are zeroed out. If the account is deleted with current year collection data on file, that collection data will also be deducted from the FM125 Monthly Fee Collection Report and will be a reconciling item to FLAIR records of collections.**

c. Fiscal Office Responsibilities.

(1) Credit memo transactions will need to be made in the amount of the unpaid billings to reduce transaction balances to zero. The Comment field should be used to explain the purpose of the credit memo(s), such as: "DFS write-off".

(2) On the Master file Update screen, press the delete button on the record of the account to be deleted.

(3) When an account is deleted, all references to that account will be removed from the weekly, monthly, and annual reports of account activities.

2-6. Account Summary. This is a view of the record's **Account Summary**. This record is read-only. The screen is a *summary balance* of transactions posted to the Activity file for that account. All balances and changes to balances must be entered as accounting transactions on the Activity file.

Account Summary - Windows Internet Explorer

http://p100.dcf.state.fl.us/FeeMaintenance/Modules/AccountSummary/AccountSummary.aspx?key=17502&go=master&mo...

DCF Web Systems Portal IBM Tivoli Identity Manager Account Summary

**Fee Maintenance Accounts Receivable System**

Home > Accounts > Account Search > Account Summary

**Account Summary**

Account Number: 23-1804812 Account Name: SMITH, AARON

Date Last Billed:	1/2/2007
Billed Period To Date:	0.00
Billed Year To Date:	0.00
Date Last Payment:	1/2/2007
Collections Period To Date:	0.00
Collections Year To Date:	0.00
Lien Balance:	0.00
Interest Charged Period To Date:	0.00
Interest Charged Year To Date:	0.00
Interest Paid Period To Date:	0.00
Interest Paid Year To Date:	0.00
Balance Last Statement:	624.00
Account Balance:	624.00
Period One Balance:	0.00
Period Two Balance:	0.00
Period Three Balance:	0.00
Period Four Balance:	0.00
Period Five Balance:	624.00

Some of the more important fields are defined below:

a. Billed Period To Date. This field reflects the total amount billed to this account in the current month otherwise referred to as current period. Accounting transaction types (billing and interest/miscellaneous charges) entered on the Activity file during the current month will increase this balance.

b. Billed Year-to-date. This field reflects the total billed to this account in the current fiscal year. Credit adjustments decrease the amount billed year-to-date.

**Note:** All billed and collection period to date figures are zeroed out at the beginning of each new month; all billed and collection year-to-date figures are zeroed out at the beginning of each new fiscal year.

c. Account Balance. This field reflects the current outstanding balance owed by this account. It is the combined balance of all debit and credit transactions entered on the Activity file.

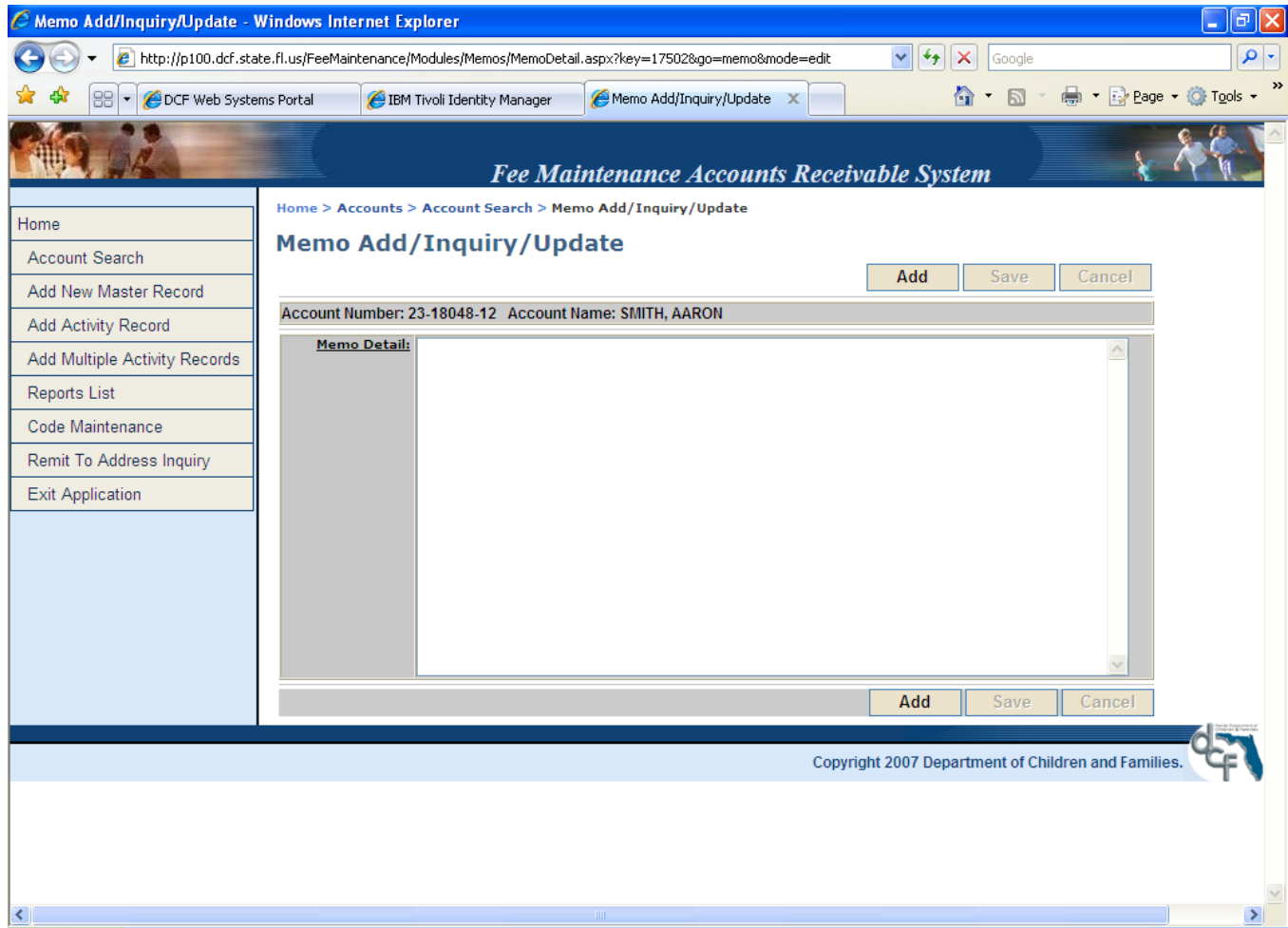
d. Five Periods for Aging. Accounts receivable are aged in accordance with the period of time that has elapsed from when the unpaid billing was posted to the account until the present. The total of these periods equals the outstanding account balance except for accounts with credit balances when all periods should be zero. Aging periods are:

1. Period 1: 0-30 days-Current month.
2. Period 2: 31-60 days-1 month ago.
3. Period 3: 61-90 days-2 months ago.
4. Period 4: 91-120 days-3 months ago.
5. Period 5: 121 days and over-4 or more months ago.

2-7. Account Memo.

This is a view of the record's **Memo Add/Inquiry/Update** screen. To add a memo or important information related to the account, press the Add button. Now you can type in information and press the Save button.

If you are not sure, press Cancel. It will erase anything you have typed and return to the view of the **Memo Add/Inquiry/Update** screen. To return to the Account Search, press the button on the menu or the top of the screen.



2-8. Activity Inquiry.

This is a view of the record's **Activity Inquiry** screen. This screen displays transactions such as billings and payments applicable to the referenced account. Once a Master file record is created, then an Activity file record can be established.

The upper section of the Activity file screen displays client-related data and account balances from the Master file. The lower section displays all transactions related to this account in chronological order with most recent activity displayed first. A new account will have no transactions.

This screen is for inquiry only. Transactions are entered using the **Add Activity Record** screen.

Activity Inquiry - Windows Internet Explorer

http://p100.dcf.state.fl.us/FeeMaintenance/Modules/Activity/ActivityInquiry.aspx?key=17502

Fee Maintenance Accounts Receivable System

Home > Accounts > Account Search > Activity Inquiry

### Activity Inquiry

[Print Screen](#)

Account Number: 23-18048-12 Account Name: SMITH, AARON

Recurring Charge: \$0.00 Account Balance: \$624.00

Transaction Type	Transaction Number	Reference Number	Transaction Amount	Transaction Balance	Transaction Date	Posting Date	Comments
Payment	28237	061128	\$322.58	\$0.00	01/02/2007	02/21/2007	11/06 PMT
Billing	070102		\$322.58	\$322.58	01/02/2007	02/21/2007	
Payment	28205	061128	\$753.00	\$0.00	11/28/2006	01/11/2007	10/06 PMT
Billing	061128	28237	\$753.00	\$301.42	11/28/2006	01/11/2007	
Payment	28185	061024	\$753.00	\$0.00	10/24/2006	12/08/2006	9/06 PMT
Billing	061024	28205	\$753.00	\$0.00	10/24/2006	12/08/2006	
Payment	28162	060925	\$753.00	\$0.00	09/25/2006	11/02/2006	8/06 PMT
Billing	060925	28185	\$753.00	\$0.00	09/25/2006	11/02/2006	
Payment	28122	060821	\$753.00	\$0.00	08/21/2006	09/28/2006	7/06 PMT
Billing	060821	28162	\$753.00	\$0.00	08/21/2006	09/28/2006	
Payment	28094	060726	\$753.00	\$0.00	07/26/2006	08/09/2006	6/06 PMT
Billing	060726	28122	\$753.00	\$0.00	07/26/2006	08/09/2006	
Payment	28054	060619	\$753.00	\$0.00	06/19/2006	07/12/2006	5/06 PMT
Billing	060619	28094	\$753.00	\$0.00	06/19/2006	07/12/2006	
Payment	28037	060524	\$753.00	\$0.00	05/24/2006	06/13/2006	3/06 PMT

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### 2-9. Move Account.

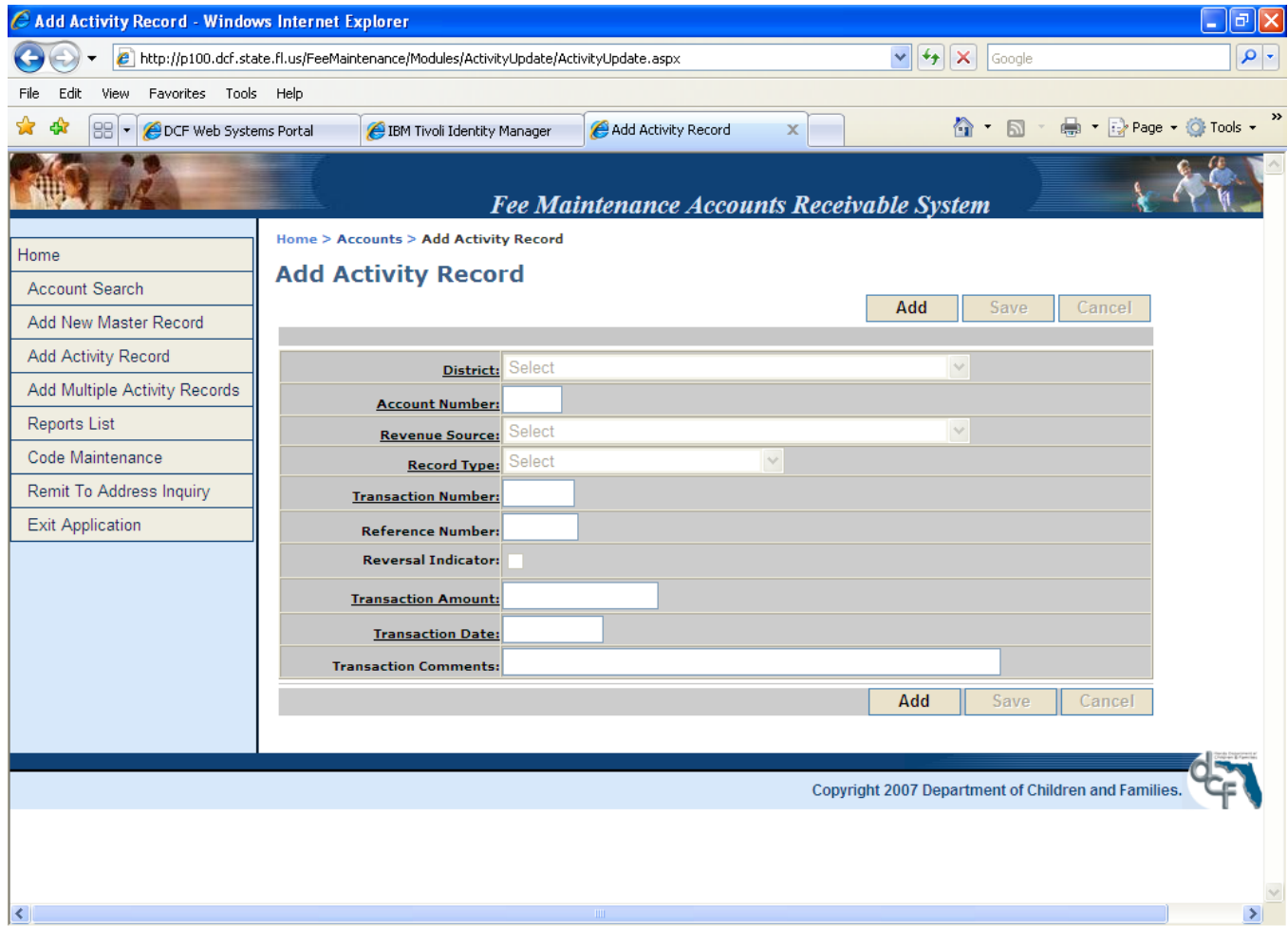
This is a view of the **Move Account** screen. This feature moves the current Master file to a new Master account. When this is done, all Master file and Activity file entries are transferred to the new account.



2-10. Add Activity Record.

The third menu item is **Add Activity Record**. This screen will allow you to add one or more records. As an alternative, you can use the Add Multiple Activity Records screen (see next page).

Press the Add button to get started adding an activity record. Save when you are done. You will remain on this screen to do multiple adds until you select another menu option.



The fourth menu item is **Add Multiple Activity Records**. Fill in the information for each record, then press the Add button to adding multiple activity records. Save when you are done. You will remain on this screen to do multiple adds until you select another menu option.

a. Section 1 – Screen Fields.

- (1) District: Select district from drop-down menu. (see code table section)
- (2) Account Number: The key to the Master file record is the account number. The account number is also part of the key for the Activity file and must be entered for each transaction.
- (3) Revenue Source: Select from the drop-down menu (see code table section)
- (4) Record (Transaction) Type: Select from drop-down menu. More information will be provided on transaction types in the next section.
- (5) Transaction Number: This is a unique number for this account. The transaction number NOT a required field except for payment transactions.

(6) Reference Number: This field is used for many purposes. It is used to link one transaction to another. The reference number is the transaction number of the transaction on file that is affected by this transaction.

(a) The reference number is a required field for debit and credit adjustment transactions. A debit adjustment must reference the transaction number for the specific payment being adjusted or corrected. A credit adjustment must reference the transaction number of the specific bill or other debit entry (except debit adjustment) being adjusted or corrected.

(b) The reference number field is optional for all other transactions.

(c) When a specific bill must be paid from a payment being posted, the transaction number of that bill would be entered into the reference number field.

(7) Reversal Indicator: This field is used to reverse a transaction on the Activity file if the original transaction was posted in the current month. To reverse a transaction, enter the original transaction as seen on the Activity file (except reference number and comments, and click the check box for the indicator.

(8) Transaction Amount: The amount of money for this transaction must be entered, including two digits for cents. The amount cannot exceed 9,999.99 dollars. Do not enter dollar signs or commas. Decimal points can be entered in this field.

(9) Transaction Date: The date can be entered manually (MMDDYYYY) or the calendar can be used to select the day.

(10) Transaction Comments: Add information to Memo Update Field on Searched Record to explain why this transaction was added to the Activity file.

**Any comments entered in this field will be displayed on the client's monthly statement.**

The comments field is REQUIRED for debit or credit adjustments or memos or interest/miscellaneous charges posted. The comments field is used to explain the reason for the adjustment, memo, or miscellaneous charge. If the explanation in the "Comments" field is not sufficient for audit purposes, a log documenting the adjustments, memos, or miscellaneous charges should be maintained. The client memo file may be used for this purpose. It is not required for billing/payment transactions.

b. Section 2 – Transaction Types.

(1) Debit Transactions. Debit transactions always increase the account balance. A listing of debit transactions follows:

(a) Billing. Current billings, including manual billings and recurring charges, and retroactive billings. See subsection **Billing** for more explanation.

(b) Debit Adjustment. A debit adjustment makes a correction or adjustment to a payment transaction posted outside of the current period. A debit adjustment can be used for current year or prior year activity. The specific payment being adjusted must be referenced when entering this transaction. See subsection **Debit Adjustment** for more explanation.

(c) Debit Memo. The primary purpose of a debit memo is to reinstate billings that had been written off previously. The original billing date may be used as the transaction date and explained in the comments section. See subsection **Debit Memo** for more explanation.

(d) Interest/Miscellaneous Charges. These are charges incurred on the account for various reasons. See subsection **Interest/Miscellaneous Charges** for more explanation.

(2) Credit Transactions. Credit transactions always decrease the account balance. A listing of credit transactions follows:

(a) Payment. Payments are recorded on the Activity file updated screen and may be applied to a specific billing or other debit transaction (except debit adjustment). See subsection **Payment** for more explanation.

(b) Credit Adjustment. A credit adjustment makes a correction or adjustment to a billing, or other debit transaction (except debit adjustment) posted outside of the current period. See subsection **Credit Adjustment** for more explanation.

(c) Credit Memo. The primary purpose of a Credit Memo is to write off an account. See subsection **Credit Memo** for more explanation.

(3) Reversing Entries. A reversing entry restores the account balance to what it was before the original entry was made.

(4) Billing. The methods of entering billing transactions in the Fee Maintenance System are: (1) manually on the Activity update screen or (2) from automated recurring charges that are recorded on the Master file, or (3) retroactive billings.

(5) Recurring Charge - A recurring charge is used when an account requires a monthly billing for the same amount each month.

(a) Amounts indicated in the recurring charge field of the Master file will be posted automatically to the Activity file (and to the A/R journal and ledger) at the end of the month.

(b) Recurring charges must be monitored each billing period to ensure the validity of billings to be posted to each account. Recurring charges always have a transaction number ending in 99. For example, a transaction number of 950499 means that the transaction is a recurring charge for April 1995. A recurring charge report is generated monthly to use in monitoring these charges.

(c) If a client's Master file record has an amount in the recurring charge field at the end of the month and the client has been in care for only part of the month, the system will prorate recurring charge and post the correct amount. The client's admission and/or discharge date must be in the Master file record in order for the automated proration to take place. For example:

1. The current period is July: the client is admitted on July 12 and the recurring charge is \$1,000 per month. The system will automate a billing of \$657.53 for the 20 days the client was in care.  $[(\$1,000 \times 12) / 365] \times (31-11)$ .
2. The current period is July: the client is discharged on July 12 and the recurring charge is \$1,000 per month. The system will automate a billing for \$361.64.  $[(\$1,000 \times 12) / 365] \times 11$ .

**Note:** No billing is charged for the date of discharge.

3. The proration is computed as follows:  $[(\text{Monthly rate} \times 12) / 365] \times \text{the number of days of service}$ .

(d) Recurring charges may continue even if statements are stopped after six (6) months of non-payment.

(6) Manual Billings – When billings are of uncertain duration or will be of varied amounts, monthly billings are entered manually. Often Medicaid payments, benefit payments received, billings and payments are posted at the same time. DCF Form 1216, Transaction Entry Worksheet – Billings, or substitute, may be completed and used to enter manual billings on the activity update screen. If the transaction number field is left blank, a transaction number unique to that account will be generated by the system.

(7) Retroactive Billings - Retroactive billings are made to charge for services rendered outside of the current period, and may be input manually using the billings worksheet. The transaction date should reflect the retroactive month of billing.

(a) All billings are automatically placed in period one (1) for aging purposes. The posting date of the transaction determines how an account is aged.

(b) All billings increase billed period-to-date (BPTD) and billed year-to-date (BYTD) fields on the Master file and increase the accounts receivable balance.

(8) Debit Adjustment.

(a) A debit adjustment increases the account balance.

(b) A debit adjustment always decreases collections year-to-date (CYTD) for a particular account. This is true even if the original payment was received in a prior year.

(c) For example, a payment (SSI) was received in June of 1994 and was credited to a client's account. Fee collection staff later discovered that the client had been discharged from care in May of 1994. The payment should be refunded to Social Security. A debit adjustment could be made in March of 1995 (indicating "Refund to SSA" in the Comment section). Collections year-to-date will be reduced by the refund (collections had been overstated last fiscal year; the correction is made this fiscal year). In this same case, a credit adjustment must also be made to correct the over billing for the month of June 1994. Billed year-to-date figures will be reduced by the over billing.

(d) In the example above, if the account has no other current year activity, the billed and collections year-to-date figures could be negative.

(e) A debit adjustment MUST refer to the transaction it is correcting. The transaction number of the payment being corrected must be entered in the Reference Number Field when posting the debit adjustment.

(f) The amount of the debit adjustment cannot exceed the original payment amount. However, the debit adjustment may be entered for less than the original payment amount.

Examples of Debit Adjustments.

(a) Misapplied Payment. A payment was applied to the wrong account and the error was not caught until after the current period passed. A debit adjustment would be entered, referencing the transaction number of the erroneous payment.

(b) Incorrect Payment Amount. A payment was recorded in an amount greater than the actual payment. For example, the actual payment received was \$50.00; however,

\$100.00 was recorded in the accounts receivable system. The error was not caught until the next month when reconciliations were being done. A debit adjustment for \$50.00 would be entered, referencing the original payment transaction number. A brief explanation should be noted in the comments section of the Activity file entry.

- (c) Bad Check (NSF). After a payment was recorded, the check was returned by the bank for “not sufficient funds” (NSF). A debit adjustment would be made to reduce collections and increase the accounts receivable balance, referencing the payment transaction number of the original payment.
- (d) Refund of Payment to Payor. Many situations may exist where the department must refund payments received. For example, a payor may have overpaid an account; a payor may have been billed in error; or the payor may have been granted a fee waiver that was retroactive in application and requested a refund of amounts paid. A debit adjustment would be done for each payment refunded to the payor.

**NOTE: If a fee waiver was granted, a credit adjustment must also be done to reduce billings that were reduced or waived.**

(9) Inappropriate Uses of Debit Adjustment.

(a) Under billings must NOT be corrected with debit adjustments (or memos). A billing transaction should be used to correct under billings.

(b) A debit adjustment must not refer to a credit adjustment.

(c) Debit adjustment amounts may not exceed the total amount of payments posted to the account.

(d) Transaction Entry Worksheet – Debit Adj/Credit Adj/Debit Memo/Credit Memo/Int & Misc Chgs, or substitute, may be used in making these entries.

(e) Debit Memo.

The primary purpose of a Debit Memo is to reinstate billings that had been written off previously. The original billing date may be used as the transaction date and explained in the Comments section.

A debit memo increases the account balance but has NO affect on billed period or year-to-date amounts, as the billings had been recorded prior to write-off.

Reinstated balances are automatically placed in period one (1) for aging purposes.

Under billings must NOT be corrected with debit memos (or adjustments). A billing transaction should be used to correct under billings.

Transaction Entry Worksheet – Debit Adj/Credit Adj/Debit Memo/Credit Memo/Int & Misc Chgs, or substitute, may be used in making these entries.

(10) Subsection Interest/Miscellaneous Charges.(a) Interest Charges.

1. Interest is charged on accounts that remain unpaid for over six months from the date the amount was charged to the account.
2. The accounts receivable system is automatically programmed to charge interest on delinquent accounts. System generated interest charges have transaction numbers in the format "yymm88"; for example, 950588, would mean an interest charge made in May of 1995.
3. Manually entered interest charges should have a transaction number assigned in the format "yymm87", with "Interest Charges" entered in the Comments section.

(b) Insufficient Funds Charges. This transaction type should be used to charge an account with an insufficient funds charge for a bad check. An explanation should be entered in the Comments section.

(c) Court Costs. Court costs, such as costs for filing and satisfying liens or for obtaining judgments for amounts owed, may be charged to the account, with an explanation provided in the Comments section.

(d) This transaction type increases the accounts receivable balance and increases the billed period to date (BPTD) and year-to-date (BYTD) fields on the Master file.

(e) Transaction Entry Worksheet – Debit Adj/Credit Adj/Debit Memo/Credit Memo/Int & Misc Chgs, or substitute, may be used in making these entries.

(11) Payments. Payments are recorded on the Activity file Update screen and may be applied to a specific billing or other debit transaction (except debit adjustment). If a specific bill or other debit entry is not referenced, payments are automatically applied to interest charges (if any) and then to the oldest unpaid debit item.

If there are no debit items against which to apply the payment, or if the amount of the payment exceeds the total amount of unpaid debits, the unapplied amount is retained in the payment transaction balance as unapplied cash and the accounts receivable balance will display a credit. The unapplied amounts are applied to subsequent debit items as they occur.

(a) Payment - Specific Billing.

1. This transaction is used to pay a specific billing, interest/miscellaneous charge, or debit memo, either partially or completely. The specific debit entry must be referenced when entering the transaction. If the unpaid balance of billings and other debit transactions specifically selected for payment are reduced to zero and unapplied cash still remains, the remaining cash will be posted to the oldest remaining unpaid bill(s) if any. If there are no remaining unpaid bills, the cash is treated as an unapplied payment and is available for subsequent use. This will result in the account having a credit balance. This unapplied cash will be automatically applied to debit items entered at a later date or to debit items resulting from the monthly posting of recurring charges.



2. To enter a payment for a specific billing, enter the transaction on the Activity Update screen, using as the reference number the transaction number of the billing or other debit transaction to which the payment is being applied.
3. Payment – FIFO. This payment type will be encountered most frequently in the Fee Collection System. Specific billings and other debit transactions need not be identified when posting payments to an account. The system will automatically apply the payment to the oldest billing, interest/miscellaneous charge, or debit memo on a first in first out (FIFO) basis. If the payment amount exceeds all the unpaid billings or other debit transaction amounts, the balance will be reflected as unapplied cash, and may be applied to debit items entered at a later date or to debit items resulting from the monthly posting of recurring charges. Unapplied credit transactions are applied to the oldest debit items, which are determined by the transaction number. For example, if there are unpaid billings with the same billing date (for example, interest and monthly billing), the oldest transaction number will determine the application of FIFO credits. When entering a FIFO payment into the system, the reference number field is left blank.

(b) The date of the payment transaction is the date the region, circuit, or institution received the payment.

(c) All payments entered in a month, regardless of the transaction date, will increase the collections period-to-date (CPTD) and collections year-to-date (CYTD) fields on the Master file. Payments will also reduce the accounts receivable balance.

(d) Transaction Entry Worksheet – Payments, or substitute, may be used in entering payments into the system.

(12) Credit Adjustment. A credit adjustment makes a correction or adjustment to a billing or other debit transaction (except debit adjustment) posted outside of the current period. A credit adjustment can be used for current year or prior year activity. The specific bill, debit memo, interest or miscellaneous charge being adjusted must be referenced when entering this transaction.

(a) A credit adjustment decreases the account balance.

(b) A credit adjustment always decreases billings year-to-date (BYTD) for the particular account. This is true even if the original debit transaction was entered in a prior year.

(c) A credit adjustment **MUST** refer to the transaction it is correcting. The transaction number of the billing or other debit transaction being corrected must be entered in the Reference Number Field when posting the credit adjustment.

(d) The amount of the credit adjustment cannot exceed the original billing amount. However, the credit adjustment may be entered for less than or equal to the original debit amount.

Examples of Credit Adjustments.

(a) Misapplied Billing. A billing was applied to the wrong account. Possible reasons include:

1. A keypunch error was made which resulted in the billing being applied to the wrong account.
2. The client had been discharged but the fee collection unit was not notified in time to stop the recurring charges.

(b) Overbilling. A billing was recorded in an amount greater than the actual billing. Possible reasons include:

1. A keypunch error was made in entering the amount of the billing (for example, entering 4,500.00 instead of 450.00) and the error was not found until after the current period.
2. A client was billed for the full month of discharge. The last month's billing would have to be prorated for the number of days the client was in care that month (not counting the day of discharge). See CFOP 55-7, Fee Collection and Assessment, for details.

(c) Billed Payor for Full Cost of Care/Later Reduced. The fee collection unit may have had to bill a payor for full cost of care because of not receiving financial information on payor. Later if the payor provides accurate financial information to the fee collection unit and requests a reevaluation of fee assessment based upon ability to pay, the fee may be reduced retroactively. A credit adjustment would be done to reduce the original billings in the accounts receivable system.

(d) Credit for Fee Waiver. A fee review committee may have granted a payor a reduction in, or complete waiver of, fees for a period of time. A credit adjustment would have to be entered in the accounts receivable system for each billing reduced or waived.

(13) Inappropriate Uses of Credit Adjustment.

(a) A credit adjustment must not refer to a debit adjustment.

(b) Credit adjustment amounts may not exceed the total amount of billings, debit memos and interest/miscellaneous charges posted to the account.

(c) Transaction Entry Worksheet – Debit Adj/Credit Adj/Debit Memo/Credit Memo/Int & Misc Chgs, or substitute, may be used in making these entries.

(14) Credit Memo.

(a) Write-Off.

1. A credit memo should be used to write-off an account in the accounts receivable system AFTER proper write-off procedures are followed in accordance with CFOP 55-7. Documentation of the write-off must be in the fee collection file before writing off the account in FMS.

2. If the reference number is left blank when entering the credit memo, ALL unapplied billings/charges will be zeroed out up to the accounts receivable balance or the amount entered for the credit memo, whichever is less, starting with the oldest debit entry.

(b) A credit memo decreases the account balance but has NO affect on billings or collection balances year-to-date.

(c) A credit memo cannot be entered for an amount greater than the outstanding (unpaid) billings and other charges remaining on the account.

(d) Transaction Entry Worksheet – Debit Adj/Credit Adj/Debit Memo/Credit Memo/Int & Misc Chgs, or substitute, may be used in making these entries.

(15) Reverse Entries. Only transactions posted in the current month can be reversed. Reverse entries will restore the account balance (and any billed or collections period and year-to-date fields) to amounts that existed before the original (reversed) transaction was made.

(a) Reverse Entry For Billings. To reverse a billing, complete all fields exactly as entered on the original transaction, including billing date, and check the Reverse Entry field.

(b) Reverse Entry For Payments. To reverse a payment entry posted in the current month, complete all fields as entered on the original payment transaction (except reference number and comments, which are not required), and check the reverse entry field on the Activity file update screen.

(c) Adjustment, Memos, Miscellaneous Charges. Any debit or credit adjustment or memo or interest/miscellaneous charge entered during the current period may be reversed. On the transaction Activity Update screen, complete all fields as entered on the original transaction and click the Reverse Entry field.

## Chapter 3

### CORRECTIONS, ADJUSTMENTS AND UNALLOCATED ACCOUNTS

3-1. General. The following is a summary of general principles that apply to making corrections or adjustments to accounts.

a. Use reversing entries to correct transactions posted in the current month. When the reversing entry is complete, re-enter the transaction correctly.

b. When reversing a billing and corresponding payment(s), reverse the payment(s) first.

c. Debit/Credit adjustments:

(1) Must refer to a specific transaction.

(2) Use only to correct transactions posted out of the current period.

d. Use of a reference number for debit/credit memos is optional.

e. Adjustment and memo transactions must be explained in the Comment field.

3-2. Internal Control. Every transaction should have an audit trail to verify the accuracy and appropriateness of the action taken.

a. No entries will be allowed in the following Balance fields on the Master file:

- (1) Billed Period and Year-to-Date.
- (2) Collections Period and Year-to-Date.
- (3) Balance Last Statement.
- (4) Account Balance.
- (5) Aging Periods.

b. All balances and updates to balances on the Master file must be entered as transactions on the Activity file in order to provide an audit trail of billing and payment transactions.

c. Reverse entries do not leave an audit trail other than being reflected on the daily journal (FM010). Therefore, reverse entries are only allowed for current month activity, before monthly statements and other reports are issued after the end of the month.

3-3. Accounts Out of Balance. Out of balance accounts occur when the Activity file transaction balances and the Master file balances do not agree.

a. A listing of accounts out of balance is included in the weekly accounts receivable ledger (FM020). An out-of-balance condition occurs under any of the following circumstances:

(1) The account balance does not equal the sum of debit and credit transaction balances in the Activity file.

(2) The account balance does not equal the sum of the balances in periods 1 through 5 in the Master file.

(3) The aging of amounts in the Master file does not correspond to the age of unpaid billings in the Activity file.

b. If the accounts receivable system malfunctions in the middle of a transaction being saved, an account may go out balance. The transaction may have updated the Activity file but did not update the Master file before being lost.

c. Inappropriate use of transactions and reversals may cause an account to go out of balance.

d. The Office of Information Systems will have to correct out of balance accounts.

3-4. Correcting a Bill.

a. Over Billing or Misapplied Billing. The following would apply if the incorrect billing could not be reversed; that is, the error was not discovered until after the end of the posting month.

(1) Over Billing. If an account were over billed, a credit adjustment would be posted in an amount to correct the overbilling. For example, an account was billed \$1,000.00 in May 1995 for a full month of care and it was discovered in June that the client was discharged on the 12<sup>th</sup> of May. The monthly billing would need to be prorated to \$361.64 for the month of discharge. A credit adjustment

would be made for \$638.36, which was the overbilled amount (\$1,000-361.64). This transaction would also reduce the billed year-to-date amount on the Master file.

(2) Misapplied Billing. If a billing were totally incorrect for an account, a credit adjustment would be entered for the total amount of the billing, referencing the transaction number of the original bill.

b. Under Billing.

(1) If an account is under billed, a correction is made by posting an additional billing for the difference between the correct amount and the amount already billed.

(2) If the original billing is for a prior month, the prior month (account billing month) should be entered as the transaction date.

(3) For example, a recurring charge had been posted for \$446 (SSI) in 1994. In January 1995, the SSI increased to \$458 per month. The recurring charge was not corrected for January; therefore, only \$446 was billed. In February, an additional (retroactive) billing would be entered for \$12, in addition to changing the recurring charge to \$458 to be effective with the February billing. The transaction date for the retroactive billing would be 013195. The comments field should be used to explain the reason for the extra billing.

(4) Determine the cause of the over/under billing, and take any additional action, such as correcting the recurring charge field in the Master file.

3-5. Correcting a Payment.

a. Misapplied Payment. If a payment is posted to the wrong account and the payment cannot be reversed (error discovered after the end of the posting period), take the following action:

(1) Post a debit adjustment in the amount of the payment. The reference number of this adjustment must be the transaction number of the payment. This transaction will also reduce the collections YTD field.

(2) Post the payment to the correct account.

b. Incorrect Payment Amount. The following action should be taken if incorrect payments cannot be reversed:

(1) Overpayment. If a payment was recorded in an amount greater than the actual payment, a debit adjustment would be made in the amount of the difference between the original payment amount and the correct amount. For example, a payment was posted in the amount of \$100. The next month it was discovered that the payment should have been \$10. A debit adjustment would be made in the amount of \$90 (\$100-10). This action will reduce the collections year-to-date balance on the Master file by \$90 also.

(2) Underpayment. If a payment was recorded in an amount less than the actual payment, another payment (transaction #2) should be entered for the difference between the correct payment and the amount posted. For example, a \$500 payment was posted to the account in the amount of \$50. An additional payment would be recorded in the amount of \$450 (\$500-50) and explained in the comments section.

3-6. Documentation of Corrections and Adjustments. Debit/credit memos and adjustments and interest/miscellaneous charges must always include a brief explanation in the comment field. In some

instances, it will be necessary to explain the transaction in the client's memo file or in a manual log in order to provide an adequate explanation of the transaction. Such instances may be:

a. The account has a statement code of "1" (statement printed). The comment printed on the statement should be understandable to the payor, but may be insufficient for audit or internal control purposes.

c. The comment field is too small to provide an adequate explanation.

d. A Comment such as "computer error" or "posting error" may be adequate for statement purposes, but inadequate for audit or internal control. Examples for adequate explanations are:

- (1) To correct overbilling on transaction number #\_\_\_\_\_; bill for \_\_ days only.
- (2) Payment (billing) should have been posted to account #\_\_\_\_\_.
- (3) To record refund for payment number #\_\_\_\_\_; payment should be for \_\_ days.
- (4) Reinstatement; payment #\_\_\_\_ should have been posted to account #\_\_\_\_\_.
- (5) Client discharged on (date).
- (6) Fee waived (reduced) on (date).

3-7. Medicaid Overpayments. Occasionally, Medicaid will pay a claim, subsequently deny the claim and request a refund, or deduct the amount of the denied claim from the total owed on a series of claims for other clients.

a. Medicaid overpayments that must be refunded to Medicaid and can be identified to individual claimants accounts are handled as follows:

- (1) Post a credit adjustment to the account to reflect the amount owed to Medicaid.
- (2) Post a debit adjustment when the refund is paid.

b. Medicaid Overpayments Deducted From Other Client Payments. The Medicaid fiscal agent may reduce a remittance voucher for client payments to recoup an overpayment on other clients' accounts.

(1) If Medicaid deducts the amount owed by Client A from the claim paid for Client B, record Client B's claim as paid in full, and record the amount that was deducted for Client A as a debit and credit adjustment Client A's account.

(2) For example, originally the department billed Medicaid \$3,000 for Client A and received \$3,000 in June 1994. On the January 1995 remittance voucher, Medicaid reduced Client A's reimbursement for July in the amount of \$500. However, Client A was no longer in care and did not have any current billings, so the reduction was taken from a remittance voucher that included Client B. Medicaid had been billed for Client B for November 1994 in the amount of \$4,000 and Medicaid had approved payment for \$4,000 but reduced the payment to \$3,500 to offset the refund of \$500 due from Client A.

- (3) Client B's account will reflect a billing for \$4,000 and a payment for \$4,000.

(4) Client A's account will reflect a debit adjustment in the amount of \$500, reducing collections year-to-date, and a credit adjustment in the amount of \$500 to reduce the billing amount for the month of the adjustment.

(5) Therefore the Medicaid payment of \$3,500 is accounted for the payment of \$4,000 recorded in Client B's account (increasing collections by \$4,000) and the debit adjustment of \$500, (reducing collections by \$500) in client A's account for a net effect of \$3,500 increase in collections.

3-8. Unallocated Accounts. An unallocated account is one in which lump sum amounts for more than one client are recorded under one account number for a particular revenue source. The funds are not allocated to individual client accounts. These accounts have been referred to as "suspense" or "dummy" accounts. These types of accounts should be rare and only under conditions as described below.

a. Lump Sum Settlements.

(1) An account may be established to record lump sum settlements received that are not identified to a specific client's account.

(2) Medicare Part A Settlements. After annual cost reports are submitted by the institutions to the Medicare Part A Intermediary, the reports are audited and settled. Lump sum settlements of unreimbursed costs are often received by institutions. One "Medicare Part A Settlement" account could be used to record settlement amounts.

(3) A bill would be entered for the amount of the settlement and then the settlement payment would be recorded in satisfaction of that billing.

b. An unallocated account may be maintained for Medicare Part B billings if the institution has an automated Medicare billing process that records billings and payments by client, and has retained a permanent record of such billings and payments by client. The Medicare billing system would serve as a subsidiary ledger of detailed accounts for individual client accounts.

c. Unallocated accounts are NOT authorized for the convenience of lumping receipts from various clients, responsible parties, or third parties, except as noted above. Use of this type of account to avoid identifying lump sum payments to individual client accounts is inappropriate and conducive to errors.

d. Unallocated accounts should ALWAYS have a billing statement code of "2-No statement to be printed" recorded on the Master file.

3-9. Reconciliation between FLAIR and FMS.

a. Various factors often result in reconciling items between the Fee Maintenance System (FMS) and FLAIR records for the remainder of the fiscal year. Examples are as follows:

b. Medicaid collections are sometimes recorded in FMS for the full amount. However, only the Federal share is deposited in the fee-supported trust fund in FLAIR. This results in a reconciling item between FMS and FLAIR for Medicaid collections.

c. Refunds that must be paid in a subsequent fiscal year are often processed as refunds. A debit adjustment would reduce collections in the current year in FMS; however, the refund (category 220030) would be reflected as an expenditure in FLAIR and not as a reduction to current year collections.

d. Refunds to Medicaid, paid by ASFMR, are not reflected in district FLAIR records.

e. If the location code of an account number is changed to another location code and the two location codes use different trust funds (or OCAs) for collections, the entire history of transactions for that account is transferred to the new location code, which will cause a reconciling item between collections on the FM125 and FLAIR.

f. In the Family Safety Program, depending on the source of revenue, one of three trust funds may have to be used to deposit collections. This fact results in having to reconcile three funds to one or more location codes, which can sometimes be difficult.

g. On a monthly basis, regions, circuits, and institution fee collection staff that use FMS must reconcile collections recorded in the Fee Maintenance Accounts Receivable System by program (location code) to revenue recorded in FLAIR. The FM125 Monthly Fee Collection Report and the FLAIR Revenue Object Code Report ASFMR 30I shall be used to determine reconciling items.



Chapter 4

REPORTS LISTING

4-1. **Purpose.** The next several pages will show the various reports available within the Fee Maintenance Accounts Receivable System, along with the former Unisys report name. Note that there are page numbers at the bottom of the Reports Listing. This is a view of page 1.

To select a report, click on the report name such as FM102L1. Once selected, you will get a screen showing how many times the report has been run, called an **Instance**.

The screenshot shows a web browser window titled "Reports List - Windows Internet Explorer". The address bar shows the URL: <http://p100.dcf.state.fl.us/FeeMaintenance/Modules/Reports/ReportsList.aspx>. The browser tabs include "DCF Web Systems Portal", "IBM Tivoli Identity Manager", and "Reports List".

The main content area is titled "Fee Maintenance Accounts Receivable System" and "Reports Listing". A breadcrumb trail reads "Home > Reports > Reports List". On the left, there is a navigation menu with the following items: Home, Account Search, Add New Master Record, Add Activity Record, Add Multiple Activity Records, Reports List (highlighted), Code Maintenance, Remit To Address Inquiry, and Exit Application.

The "Reports Listing" table has the following data:

Report Name	Report Description
FM010L1	Daily Master Record Update Report
FM010L2	Daily Accounts Receivable Journal Report
FM020L1	Weekly Account Receivable Ledger Report
FM020L2	Weekly Out of Balance Accounts Listing Report Grouped by District
FM030L1	Notice of Maintenance Charge Report
FM100L1	Monthly Recurring Charge Accounts Receivable Journal
FM101L1	Monthly Payment Listing Report by Transaction Number
FM101XL1	Weekly Payment Listing Report by Transaction Number
FM102L1	Monthly Summary of Transaction Report
FM104L1	Monthly Fee Collection Tickler Report

At the bottom of the table, there are page numbers: "1 2 3". The footer of the page contains the text "Copyright 2007 Department of Children and Families." and the DCF logo.

Select the **Instance** and the report will be generated. Depending on the size of the report, it could be very quick, or may take awhile to process.

Report Instances - Windows Internet Explorer

http://scfmza100.dcf.state.fl.us/FeeMaintenance/Modules/Reports/InstanceList.aspx?ReportID=18818&ReportName=FM1C

Report Instances

*Fee Maintenance Accounts Receivable System*

Home > Reports > Reports List > Report Instances

**Reports Instances**

Instance
4/18/2008 2:10:30 PM

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Monthly Summary of Transactions Report (FM102L1). The report can be printed, but you should note the number of pages at the top (1/80). This is the first of eighty pages. To quit, press the “X” at the top right of the window to exit the report. You will be returned to the **Instances** screen. Press the back arrow or the Reports List at the top of the screen to select another report.

The screenshot shows a web browser window with the URL <http://cedev.dcf.state.fl.us/businessobjects/enterprise115/InfoView/scripts/documentXML.aspx?to>. The browser's address bar shows the current page is 1 of 80, zoomed at 45.3%. The report content is as follows:

FEE COLLECTION SYSTEM											FM102L1				
DISTRICT 1															
MONTHLY SUMMARY OF TRANSACTIONS															
PERIOD ENDING DATE: 03/31/2008															
	BILLINGS		PAYMENT		DR. ADJUST		CR. ADJUST		DR. MEMO		CR. MEMO		INTEREST		
	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	
SOURCE OF REVENUE															
LOCATION CODE 412															
02	PARENT/RESPONSIBLE PARTY	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	37	153.07
LOCATION TOTAL			0.00		0.00		0.00		0.00		0.00		0.00		153.07

Data Date: 4/19/2008 Page 1 of 80

This is the second page of the **Reports Listing**.

The screenshot shows a web browser window with the following details:

- Browser: Windows Internet Explorer
- Address Bar: <http://p100.dcf.state.fl.us/FeeMaintenance/Modules/Reports/ReportsList.aspx>
- Page Title: *Fee Maintenance Accounts Receivable System*
- Navigation Menu (Left):
  - Home
  - Account Search
  - Add New Master Record
  - Add Activity Record
  - Add Multiple Activity Records
  - Reports List
  - Code Maintenance
  - Remit To Address Inquiry
  - Exit Application
- Breadcrumbs: Home > Reports > Reports List
- Section Header: **Reports Listing**
- Table:

Report Name	Report Description
FM110L1	Monthly Age Analysis Report
FM111L1	Monthly Interest Charge/Collection Report
FM115L1	Monthly Account Status Report
FM120L1	Historical Year to Date Activity Report
FM125L1	Monthly Fee Collection Report
FM130L1	Monthly Account Receivable Ledger Report
FM140L1	Monthly Account Receivable Statement Report
FM145L1	Letter for No Payment in Last Two Months
FM145L2	Letter for No Payment in Last Three Months
FM160L1	Annual Trial Balance of Accounts
- Pagination: 1 2 3
- Footer: Copyright 2007 Department of Children and Families.

This is the third page of the **Reports Listing**.

The screenshot shows a web browser window with the following elements:

- Browser Title:** Untitled Page - Windows Internet Explorer
- Address Bar:** http://p100.dcf.state.fl.us/FeeMaintenance/Modules/Reports/ReportsList.aspx
- Navigation:** Back, Forward, Home, Stop, Refresh, Print, Page, Tools
- Page Header:** Fee Maintenance Accounts Receivable System
- Breadcrumbs:** Home > Reports > Reports List
- Section Header:** Reports Listing
- Table:**

Report Name	Report Description
FM171L1	Master List by Client Name
FM172L1	Master List by Account Number
FM181L1	Monthly Report for No Payment for Last 6 Months
- Page Navigation:** 1 2 3
- Footer:** Copyright 2007 Department of Children and Families.

#### 4-2. Report Descriptions.

- a. FM010L1 – Daily Master Record Update Report. Daily report of Master File changes (add, update, delete).
- b. FM010L2 – Daily Accounts Receivable Journal. This report records changes to the Activity file. The data for each transaction will be listed in account number order. At the end of each district code, an “Accounts Receivable Summary” provides the totals posted for billings, payments, debit and credit adjustments, debit and credit memos, interest/miscellaneous charges, reversing entries, and net accounts receivable adjustments, as well as transaction counts for each type of transaction.
- c. FM020L1 – Weekly Accounts Receivable Ledger. Transactions entered into the Account Receivable (A/R) journal are posted to the appropriate accounts in the ledger. The ledger records the detail of all unpaid transactions. Transactions that have zero balances are removed from the ledger subsequent to the period-end rolling.
- d. FM020L2 – Weekly Out of Balance Accounts Listing Report Grouped by District. Out-of-balance accounts will be listed by account number in the weekly ledger. The ledger will be generated in account number sequence.
- e. FM030L1 – Notice of Maintenance Charge Report. This letter notifies first and second party payors of a fee assessment. Two copies of the notice are printed weekly and sent to the appropriate district or institution. One copy is mailed to the payor (a window envelope may be used). The other copy is retained in the individual fee collection file for the account. The notice is generated on a weekly basis for accounts that meet one of the following criteria during the week:
  - (1) All new accounts with a billing statement code of “1” (receiving statements) which have an amount other than zero (0) in the recurring charge field of the Master file.
  - (2) All existing accounts with a statement code of “1” which have had a change in the recurring charge field, leaving an amount other than zero (0).
- f. FM100L1 – Monthly Recurring Charge Accounts Receivable Journal. This report prints the automated billings that are posted at the end of each month for accounts that have an amount in the recurring charge field of the master file. This report must be monitored each month to ensure the appropriateness of each billing for clients who have been admitted or discharged during the period, or for those clients whose fee assessment was changed.
- g. FM101L1 - Monthly Payment Listing by Transaction Number. This report lists all current month payment transactions by transaction number within location code and district. Totals are provided for each transaction number group and a grand total for each location code. Districts using payment transaction numbers which correspond to FLAIR input numbers can use this report to facilitate reconciliations to FLAIR.
- h. FM101XL1 – Weekly Payment Listing by Transaction Number. Same report as FM101L1 except on a weekly basis.
- i. FM102L1 - Monthly Summary of Transactions. This report summarized transactions by location code and source of revenue. Total dollar amounts and transaction counts are provided for each source of revenue.

j. FM104L1 – Monthly Fee Collection System Tickler Report. This report generates a list of clients who are due for the annual review of the Financial Information form (DCF Form 280/280A) and for those clients who attain age 12, 18, 62, or 65. The report is generated three months in advance of the suspense date. The report indicates that the following actions may be necessary by the Fee Collection Unit.

(1) DCF Financial Information Form: The financial information form may need to be transmitted to direct service workers and to clients and responsible parties for annual updating.

(2) Child Reaching 18 Years of Age:

(a) Billings based on a parent's responsibility should be discontinued in most cases for those clients attaining their 18<sup>th</sup> birthday;

(b) Social Security benefits (SSA) cease at age 18 (unless based upon the child's disability). Billings for SSA will need to be stopped.

(c) For childhood disability, application may need to be made to change of beneficiary status from SSA child's benefits to SSA childhood disability benefits at age 18.

(3) Child Reaching 12 Years of Age. For C&F foster care cases, the board rates usually increase when a child reaches 12 years old. Although board rates should be verified monthly, this suspense is a double check on verifying rates for a known change that may affect assessment.

(4) Client reaches ages of 62 and 65. Timely applications need to be made for third party Medicare and Medicaid benefits for clients attaining ages 62 and 65.

k. FM110L1 – Monthly Age Analysis Report.

(1) This report summarizes the receivable balances in each aging period by source of revenue. Unpaid balances are aged according to the posting date. This explains why retroactive billings will not become delinquent upon posting, and reinstatement of billings reactivates a new cycle of billing and delinquency.

(2) The report will be printed in client location sequence within district codes and will include location and district code totals. The account balance column summarizes the balance in all accounts. Credit balances are NOT included. This report is used in year-end financial reporting of accounts receivable and allowance for uncollectibles.

l. FM111L1 - Report of Interest Charges/Collections. This report displays the amount of interest charged and paid during the current period and year-to-date for each relevant account. The report also displays the particular billings on which the interest charges are based. Interest is charged on the unpaid balance of billings after six (6) months of non-payment from the original posting date of the billing.

m. FM115L1 – Monthly Account Status Report. This report prints the information contained in the master file after the monthly period-end rolling and provides record counts by location code and district. The report is printed by district in account number sequence within location code. The A/R master file contains fields that store period balance information. Aging period 1 represents the current period balance; periods 2 through 5 represent past-due and delinquent period balances. In addition, the report will print a detail of the unpaid debit transactions that are in each aging period.

n. FM120L1 - Historical Year-to-date Activity Report. This report provides a complete historical record of each account for each fiscal year. Transactions with transaction balances of zero (0) are included if they were active during this fiscal year. The report is printed in account number sequence within district codes. At the beginning of each new fiscal year in July, the report is purged of transactions that had zero (0) balances on the June 30 report.

o. FM125L1 - Monthly Fee Collection Report. This report provides a summary of billings and collections period-to-date and year-to-date, and of the receivable closing balance for each source of revenue by location code, within district codes, and for the district as a whole. The summary is an accumulation of the respective amount fields in the activity file. Credit balances are included in the receivable total.

p. FM130L1 - Monthly Accounts Receivable Ledger. Transactions entered into the Account Receivable (A/R) journal are posted to the appropriate accounts in the ledger. The ledger records the detail of all unpaid transactions. Transactions that have zero balances are removed from the ledger subsequent to the period-end rolling.

q. FM140L1 - Monthly Billing Statements.

(1) A billing statement will be generated for each account with a statement code of "1" (account receives a statement) in the master file. The statement will indicate a past due balance forward (30 days or over), current billings, current payments, debit and credit adjustments, debit memos, and interest/miscellaneous charges and the balance at the end of the month. The comments section will reflect entries made in the "comments" section of the transaction when the transaction was entered.

(2) Two copies of each billing statement are sent to the region, circuit, or institution for editing of information. The region, circuit, or institution fee collection manager will mail one copy to the appropriate party and retain one copy for the file.

r. FM145L1 – Letter for No Payment in Last Two Months. A past due notice is generated for each account with a statement code of "1" (account receives a statement) that has a balance due of over 30 days. This notice will be generated only once for each past due account. However, if an account has been paid in full and a subsequent liability accrues, a past due notice may be generated again.

s. FM145L2 – Letter for No Payment in Last Three Months. A delinquent letter will be generated for each account with a statement code of "1" that has past due billings of 90 days or more. This letter will be generated only once for each delinquent account. However, if an account has been paid in full and a subsequent liability occurs, a delinquent letter may be generated again.

NOTE: Past due and delinquency notices are printed monthly. Two copies of each notice are sent to the region, circuit, or institution for editing of information. The region, circuit, or institution fee collection manager will mail one copy to the appropriate party and retain one copy for the file.

t. FM160L1 - Annual Trial Balance of Accounts for Former Year.

u. FM171L1 – Weekly Master List by Client Name. This report provides an alphabetical listing of all active accounts for a particular district or institution in the Fee Maintenance Accounts Receivable System.

v. FM172L1 – Monthly Master List by Client Name. This report is the same as the previous report except it is run monthly.

w. FM181L1 – Monthly Report for No Payment for the Last Six Months. This report reflects accounts that have not received a payment in six (6) months or more and have a recurring charge. The account balance must also be greater than zero.

#### 4-3. Report Maintenance.

a. For disposal or storage of records, contact the Region General Services office.



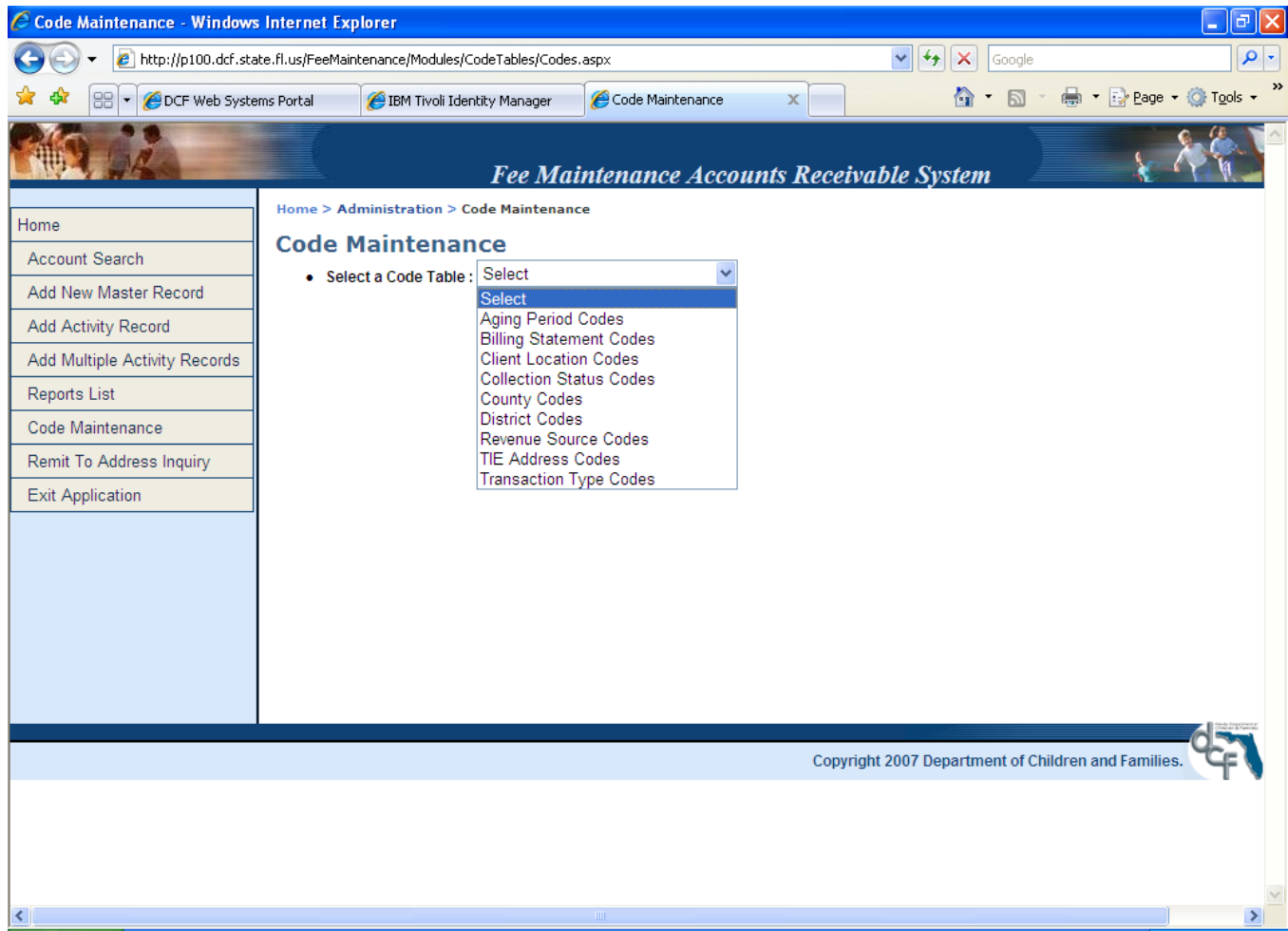
b. FM120, Historical Year-to-date Activity Report, FM110, Age Analysis Report, and FM115, Account Status Reports, for June 30 of each year should be retained indefinitely as they provide a summary of total activity for all accounts each fiscal year.

## Chapter 5

### CODE MAINTENANCE

#### 5-1. Purpose

The purpose of the Code Maintenance screen is to add, update and/or delete information. Only those users with authorization (for security) will have access to the following screens and sub-screens.



5-2. Codesa. Aging Period Codes.

Type	Description
1	Billing
2	Payment
3	Debit Adjustment
4	Credit Adjustment
5	Debit Memo
6	Credit Memo
7	Interest/Miscellaneous Charges

b. Billing Statement Codes. There are only two codes:

**1-Print Statement**  
**2-Do Not Print Statement**

c. Client Location Codes.

CODE	LOCATION
000	Invalid Location Code
320	Community In-Home Care
411	Independent Adoption Studies
412	C&F Emergency Shelter Care
420	C&F/ADM Residential Treatment Svcs
425	Foster Home
426	Non Title 4E Foster Care
430	AFDC Foster Care
519	W Florida Community Care Center
551	Developmental Services-FSH
553	Florida State Hospital
554	G. Pierce Wood Memorial Hospital
555	Northeast Florida State Hospital
556	South Florida State Hospital
557	North Florida Eval & Treatment Center
558	Florida Alcoholism Treatment Center
559	South Florida Eval & Treatment Center
610	Developmental Svcs IFL and DDPCS
614	Community Residential Training
616	Independent Family Living
617	Respite Care
620	Cluster Facilities
662	Tacachale
663	Gulf Coast Center
665	Marianna Sunland
711	Court Ordered Pay-Emerg Shelter

d. Collection Status Codes.

Type	Description
0	Account Not in Collections
1	Account referred to legal counsel
2	Letter from legal counsel to payor
3	Extended payment agreement reached
4	File in small claims court
5	Filed lien
6	Seeking/judgment/other enforcement
7	Filed caveat
8	Account referred for write-off
9	Other legal action

e. County Codes.

CODE	COUNTY	CODE	COUNTY	CODE	COUNTY
01	Alachua	24	Hamilton	47	Okeechobee
02	Baker	25	Hardee	48	Orange
03	Bay	26	Hendry	49	Osceola
04	Bradford	27	Hernando	50	Palm Beach
05	Brevard	28	Highlands	51	Pasco
06	Broward	29	Hillsborough	52	Pinellas
07	Calhoun	30	Holmes	53	Polk
08	Charlotte	31	Indian River	54	Putnam
09	Citrus	32	Jackson	55	St. Johns
10	Clay	33	Jefferson	56	St. Lucie
11	Collier	34	Lafayette	57	Santa Rosa
12	Columbia	35	Lake	58	Sarasota
13	Dade	36	Lee	59	Seminole
14	De Soto	37	Leon	60	Sumter
15	Dixie	38	Levy	61	Suwannee
16	Duval	39	Liberty	62	Taylor
17	Escambia	40	Madison	63	Union
18	Flagler	41	Manatee	64	Volusia
19	Franklin	42	Marion	65	Wakulla
20	Gadsden	43	Martin	66	Walton
21	Gilchrist	44	Monroe	67	Washington
22	Glades	45	Nassau	98	Out of District
23	Gulf	46	Okaloosa	99	Out of State

f. District Codes.

<b>CODE</b>	<b>FORMER DISTRICT/INSTITUTION</b>	<b>CODE</b>	<b>FORMER DISTRICT/INSTITUTION</b>
01	District I	53	Florida State Hospital
02	District II	54	G. Pierce Wood Memorial Hospital
03	District III	55	Northeast Florida State Hospital
04	District IV	56	South Florida State Hospital
05	District V	57	North Florida Evaluation and Treatment Center
06	District VI	58	Florida Alcoholism Treatment Center
07	District VII	59	South Florida Evaluation & Treatment Center
08	District VIII	62	Gainesville Sunland
09	District IX	63	Gulf Coast Center
10	District X	64	Orlando Sunland
11	District XI	65	Marianna Sunland
12	District XII	66	Landmark Learning Center
13	District XIII	68	Headquarters
14	District XIV	91	A.G. Holley State Hospital
15	District XV	99	Invalid District/Institution
23	District XXIII		

g. Transaction Codes.

<b>Type</b>	<b>Description</b>
1	Billing
2	Payment
3	Debit Adjustment
4	Credit Adjustment
5	Debit Memo
6	Credit Memo
7	Interest/Misc. Charges

h. Revenue Source Codes.

<b>CODE</b>	<b>SOURCE OF REVENUE</b>	<b>DESCRIPTION</b>
01	Client Payment	All first party payments other than client wages
02	Parent/Responsible party	All second party payments except CSE payments.
03	Title XIX MEDICAID-ICFMR	Medicaid payment for a client at a facility designed as an Intermediate Care Facility for the Mentally Retarded.
04	Title XIX MEDICAID	Medicaid payments received as a provider of T.B. Hospital or general psychiatric hospital services.
05	Medicare Refunds-Part A	Medicare payments-Hospital Insurance.
06	Medicare-Part B	Medicare payments-Medical Insurance
07	Champus	Reimbursements received from the Civilian Health and Medical Program of the Uniformed Services or of the Veterans Administration.
08	Civil Service Annuity	A payment made from the retirement account of a former Civil Service worker to DCF as representative payee.
09	Railroad Retirement	A payment made from a Railroad Retirement account to DCF as representative payee.
10	Veteran's Administration	A payment made by the Veteran's Administration to DCF as representative payee.
11	Social Security Income (SSI)	An SSI payment made to DCF as representative payee for the care and maintenance of a client.
12	Social Security (SSA)	An SSA payment made to DCF as representative payee for the care and maintenance of a client.
13	Child Support Enforcement Collections	A court ordered child support payment collected by the Child Support Enforcement Program.
14	Commercial Insurance	Reimbursements made by commercial insurance carriers.
15	County	Payments received from Florida counties for care and maintenance of clients.
16	Voluntary and Miscellaneous	All payments made by clients, parents, and/or responsible parties of their own volition, payments not covered by Codes 01-15 and payments from an unknown source.
17	Client Wages	Payments from client wages earned in therapeutic work programs.
18	Medicaid – Extended Care	Medicaid payments received as a Skilled Nursing Facility.
19	Medicaid – Acute Medical Care	Medicaid payments received as a provider of acute medical care services.
20	Medicare – Part D	Medicare payments-Prescription drug
21	Medicare – Acute Medical Care	Medicare payments received as a provider of acute medical care services.

Chapter 6

REMIT TO ADDRESS INQUIRY

6-1. Purpose. The Remit to Address Inquiry screen is the address that are printed on statements, notices, and past due letters. Any changes to the remittance address must be sent in writing to the Office of Revenue Management (ASFMR). ASFMR will prepare an Information System Service Request (ISSR) for forwarding to the Office of Information Technology Services in order to make the necessary program change.

6-2. Procedure. Click on Edit to the left of the record to make a change. If the address is not in the list, click on Add New Address to get the screen. A new screen (next page) will appear.

Home > Administration > Remit To Address Inquiry

### Remit To Address Inquiry

	District	Address Line 1	Address Line 2	Address Line 3	Address Line 4	Phone Number	Is Active
Edit	01	D.C.F. DISTRICT ONE	MAINTENANCE FEE UNIT	160 GOVERNMENTAL CENTER	PENSACOLA, FL 32501	(850)595-8054	True
Edit	02	DCF D2 RPC - FEE COLL.	1940-26 N. MONROE STREET	TALLAHASSEE, FLORIDA	32303-4794	(850)487-2295	True
Edit	03	DEPT. OF CHILDREN AND FAMILIES	FEE COLLECTIONS	P. O. BOX 390 (INTEROFFICE BOX #61)	GAINESVILLE, FL 32602	(352)955-5105	True
Edit	04	D.C.F. DISTRICT IV	P. O. BOX 2417	JACKSONVILLE, FL. 32231		(904)723-2101	True
Edit	05	DCF DIST 5 FEE COLL. UNIT	11351 ULMERTON ROAD	SUITE 100-404	LARGO, FL 33778-1630	(813)588-7027	True
Edit	06	FL. DEPT. OF CHILDREN AND FAMILIES	SUNCOAST REGION - ATTN. FEE COLLECTION	9393 FLORIDA AVE. N.	TAMPA, FL 33612	(813)558-5778	True
Edit	07	D.C.F. DISTRICT VII	MAINT FEE SUITE 709 SOUTH	400 W. ROBINSON STREET	ORLANDO, FL 32801-1782	(407)245-0636	True
Edit	08	D.C.F. DISTRICT VIII	FEE COLLECTION UNIT	P. O. BOX 60085	FORT MYERS, FL. 33906	(941)338-1507	True
Edit	09	D.C.F. DISTRICT IX	FEE COLLECTION UNIT	111 S. SAPODILLA AVE.	W. PALM BCH, FL 33401-5298	(561)837-5071	True
Edit	10	D.C.F. DISTRICT 10	FINANCIAL SERVICES	201 W. BROWARD BLVD. RM. 101	FT. LAUDERDALE, FL. 33301	(954)467-4263	True

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The following screen is a view of the first record in the list from the prior screen. Changes can now be made. Click on Save when you are finished making changes.

Remit To Address Update - Windows Internet Explorer

http://p100.dcf.state.fl.us/FeeMaintenance/Modules/RemitToAddress/RemitToAddressUpdate.aspx?key=1&go=master&mo

DCF Web Systems Portal IBM Tivoli Identity Manager Remit To Address Update

Fee Maintenance Accounts Receivable System

Home > Administration > Remit To Address Inquiry > Remit To Address Update

### Remit To Address Update Records

Save

<b>District:</b>	01-DISTRICT I
<b>Remit Address Line 1:</b>	D.C.F. DISTRICT ONE
<b>Remit Address Line 2:</b>	MAINTENANCE FEE UNIT
<b>Remit Address Line 3:</b>	160 GOVERNMENTAL CENTER
<b>Remit Address Line 4:</b>	PENSACOLA, FL 32501
<b>Remit Phone Number:</b>	(850)595-8054
<b>Active:</b>	<input checked="" type="checkbox"/>

Save

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## Chapter 7

## FISCAL YEAR END FINANCIAL REPORTING

7-1. Requirements. Chapter 216.102, Florida Statutes requires that, on or before September 30 of each year, every agency shall file with the State Comptroller the financial and other information necessary for the Comptroller to prepare annual financial statements for the State of Florida as of June 30.

a. Maintenance Fee Collection accounts receivable are not maintained in the **FLorida Accounting and Information Resource (FLAIR)**. Therefore, at year end, receivables must be recorded (in total) in FLAIR for all amounts owed to a fund at fiscal year end. The Maintenance Fee Collection Program has receivables due to many different trust funds.

b. In accordance with 6 APM 14, Year End Procedures, regions, circuits, and institutions are responsible for ensuring that all applicable financial statement forms are submitted to ASFM by completing all applicable financial statement forms using the intranet based Financial Statement System (FSS).

c. FM110 Age Analysis Report.

(1) The FM110 Age Analysis Report for June 30 is used to determine receivables and estimates for uncollectibles.

(2) The report should be reconciled to the FM125 Monthly Fee Collection Report and FM130 Monthly Accounts Receivable report for the same period. The FM125 and 130 reports include credit balances in the accounts receivable totals. The credit balances on the FM130 report must be added back to the accounts receivable balance, for each location code, to balance to the FM110 Report (which does not include credits).

d. Accounts with credit balances are not reported as payables for financial reporting purposes as the amounts are not considered material.

7-2. Accounts Receivable. Receivables are recorded in the same trust fund where the collections are deposited. Receivables are reflected in the FM110 Age Analysis Report in total by location code within district. If more than one location code is associated with a budget entity and trust fund, receivable balances for all related location codes are added together to determine a amount for the fund.

a. In Children and Family Services Programs, more than one location code can be associated with a budget entity/trust fund combination.

b. The Children and Family Services Program has two (2) trust funds where maintenance receipts may be deposited.

c. For institutional programs, usually only one location code is involved. Mental health institution receivables would be recorded in the Adult Mental Health Treatment Facilities Operations and Maintenance Trust Fund.

d. Receivables should be recorded in FLAIR in total by budget entity (BE) and trust fund (FID).

7-3. Allowance For Uncollectibles. For each BE/FID combination associated with the appropriate location code(s), an average percentage of uncollectible receipts must be established by period of aging (as referenced on the FM110 Age Analysis Report). This average should be based on past experience or best estimate. Written documentation should be maintained to support the percent



determined. All aging periods should be considered. The percentage determined for each aging period should be applied to the amount reflected in the period. The results of all periods should be totaled. The amount derived will be the estimated uncollectibles for the location code(s).

Example: Location Code: 556 BE: 60800200 FID: 10-2-516005

Aging Periods	1	2	3	4	5
% Estimated Uncollectibles	40%	65%	80%	85%	100%
Total Amount	\$200,000	100,000	85,000	900,000	1,500,000
Projected Uncollectibles	80,000	65,000	68,000	765,000	1,500,000
TOTAL UNCOLLECTIBLES: <u>\$2,478,000</u>					

Write Offs. A record of the amount of the account receivable written off by the fund during the fiscal year, along with the write-off authorization, should be maintained by the fiscal office. Accounts that have been written off (in accordance with CFOP 55-7) should have been deleted from the Fee Maintenance Accounts Receivable System (FMS). If written off account balances have not been zeroed out in the FMS, the amounts need to be *manually* deducted from the receivable balance (and appropriate aging periods) for that BE/FID combination before determining the accounts receivable and allowance for uncollectible amounts to be recorded in FLAIR.