

APPENDIX K

NOTE 5: ACCOUNTS RECEIVABLE, NET

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	(1) Gross Amount <u>Due</u>	(2) Allowance For Estimated <u>Uncollectibles</u>	(3) Allowance Method <u>Used</u>	(4) Net Amount <u>Due</u>
A. Entity Receivables:				
Intragovernmental	\$ xxx	\$ xxx	_____	\$ xxx
Governmental	\$ xxx	\$ xxx	_____	\$ xxx
B. Non-Entity Receivables:				
Intragovernmental	\$ xxx	\$ xxx	_____	\$ xxx
Governmental	\$ xxx	\$ xxx	_____	\$ xxx
C. Other Information:	_____			

Instructions

A. Entity Receivables. These receivables arise from transactions among federal entities and from transactions of the federal government or an entity of the federal government with nonfederal entities. These receivables, when collected, can be used in the reporting entity’s operations. Receivables a federal entity is authorized by law to include in its obligational authority or to offset its expenditures and liabilities upon collection are “Entity Receivables” and should be reported separately from “Non-entity receivables.”

Intragovernmental. Intragovernmental entity receivables are claims of a federal entity against other federal entities which, when collected, can be used in the reporting entity's operations. Net amount due must equal line 1.a.(3) of the Statement of Financial Position.

Governmental. Governmental entity receivables are claims of the federal government or an entity within the federal government against nonfederal entities. The term "nonfederal entities" encompasses domestic and foreign persons and organizations outside the U.S. Government. Net amount due must equal line 1.b.(2) of the Statement of Financial Position.

B. Non-Entity Receivables. These receivables arise from transactions among federal entities and from transactions of the federal government or an entity of the federal government with nonfederal entities. These receivables, when collected, cannot be used in the reporting entity's operations and must be deposited or transferred to another account or fund.

Intragovernmental. Intragovernmental non-entity receivables are claims of a federal entity against other federal entities. Net amount due must equal line 2.a.(2) of the Statement of Financial Position.

Governmental. Governmental non-entity receivables are claims of the federal government or an entity within the federal government against nonfederal entities. The term "nonfederal entities" encompasses domestic and foreign persons and organizations outside the U.S. Government. Net amount due must equal line 2.b.(1) of the Statement of Financial Position.

C. Other Information. Disclose any other information relative to Accounts Receivable.