

# Kids Central, Inc. System of Care Policy & Procedure

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**Series:** Finance, Accounting and Contracts

**Policy Name:** Accounts Receivable Aging Report

**Policy Number:** 928

**Origination Date:** 08/23/06

**Revision Date:**

**Authority:**

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## **Policy:**

In order to identify outstanding revenues, it is the policy of Kids Central, Inc. to process an Accounts Receivable Aging Report on a monthly basis for all open accounts and contracts in the accounts receivable system.

## **Procedure:**

The Accounts Receivable Aging process will age all open accounts. Accounts are aged against the billing date. Client charges are considered payable at the time of billing, therefore, the client portion of the amount will be aged against the service date.

A year-to-date Accounts Receivable Aging Report will be completed on a monthly basis or as needed to reconcile outstanding balances.

**Approved By:**

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Cynthia A. Schuler, Chief Executive Officer

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Date