

## ADMINISTRATIVE REGULATIONS

TAB: Administration  
SECTION: Finance  
SUBJECT: PATRON ACCOUNTS RECEIVABLE

DOCUMENT NUMBER: 50-30-40

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SUMMARY	This regulation defines a "Patron Account Receivable" and authorizes the County Librarian to adopt procedures with respect to such accounts; and specifies when Patron Account Receivable may be written off as doubtful or uncollectible.
REVIEW DATE:	October 11, 2018 October 22, 2020 April 13, 2023
DEFINITION OF PATRON ACCOUNT RECEIVABLE	A Patron Account Receivable is an account that represents the overall balance of funds due the Library from a patron. The balance of funds may include fees owed by the patron pursuant to ARM 20-10-90, "Fee Schedule", replacement charges, and fees owed by the patron pursuant to ARM 20-10-91, "Overdue, Lost or Damaged Materials Fee Schedule;" and any other fees or charges owed by the patron pursuant to these regulations.
AUTHORIZATION FOR COUNTY LIBRARIAN TO ADOPT PROCEDURES ON PATRON ACCOUNTS RECEIVABLE	The County Librarian is authorized to adopt procedures for accounting for, reconciling, and reporting on, Patron Accounts Receivable in accordance with GASB rules. Such procedures may include appropriate definitions; rules governing accounts receivable ledgers and reports; procedures relating to reports on aged accounts receivable; and rules governing the handling of doubtful or uncollectible Patron Accounts Receivable in accordance with this regulation.
ALLOWANCE FOR DOUBTFUL OR UNCOLLECTIBLE ACCOUNTS RECEIVABLE	A patron Account Receivable is deemed to be doubtful or uncollectible when it is more than three years old and less than \$100 in value. Patron Accounts Receivable meeting these criteria shall be written off the accounts receivable ledger in the manner specified in procedures adopted by the County Librarian. When such accounts receivable are written off, the debt of the patron to the Library is not eliminated and remains in full force and subject to collection. After seven (7) years the patron fees will be deemed uncollectable and eliminated from the patron account per ARM 20-10-95 (Waiving Aged Patron Accounts).

April 13 2023

ARM 50-30-40 End