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TO: Chief Fiscal Officers
FROM: Kristin Lacroix, Chief Accounting Officer/Assistant Comptroller
Date: July 25, 2025
RE: Fiscal Year 2025 Statutory Receivable Instructions

Comptroller Memo FY#2025-26

Executive Summary

The purpose of this memo is to provide instructions for reporting Fiscal Year 2025 statutory receivables. A statutory receivable is defined as a receivable that meets the following three conditions:

- receivable is due from a governmental entity
- receivable is related to goods or services provided on or before June 30
- receivable is collected between July 1 and August 31

All departments must review their revenue sources for potential Fiscal Year 2025 statutory receivables and report any such receivables.

Accurate reporting of receivables by departments is essential. Statutory receivables are a component of the balance sheet in the Commonwealth's annual Statutory Basis Financial Report. Failure to report receivables or to report them correctly could result in inaccurate financial reports.

Workiva

All Chief Fiscal Officers (CFO) are asked to report their Fiscal Year 2025 receivables via Workiva at this link [FY25 Stat AR](#). Your spreadsheet will be available after July 22.

Departments are asked to sign off on each line of statutory receivable for each fund/sub fund/revenue source/unit provided on your department's spreadsheet. If a fund/sub fund/revenue source/unit is not listed but should be reported, please email StatutoryAR@mass.gov. All CFOs and GAAP Liaisons should have access to [FY25 Stat AR](#). If other department personnel need

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Fiscal Year 2025 Statutory Receivable Instructions
July 25, 2025

access to transmit the preliminary estimates and final balances, please email StatutoryAR@mass.gov.

Instructions for completing the statutory AR exercise are found in Attachment 1 or at this link [Job Aid: Statutory AR](#). CTR is also offering weekly Ask the Expert sessions for targeted assistance. Sessions are scheduled for Wednesdays at 10:30AM starting July 23 through August 27. To sign up for a session please register via LCM here: [StatAR_Ask the Expert](#)

[Preliminary Estimate – Due August 1, 2025](#)

The Preliminary Estimate for Statutory Receivables should include actual revenues related to Fiscal Year 2025 activity received from July 1 to date, plus any anticipated revenues related to Fiscal Year 2025 activity through August 31.

[Final Report – Due September 2, 2025](#)

The Final Report for Statutory Receivables should include actual revenues related to Fiscal Year 2025 activity received from July 1 through August 31.

We recognize that there are many tasks competing for your attention during this period. We ask you to assign this a high priority as it is the basis for required statewide reporting. Thank you for your attention to this request. If you have any questions about this requirement or this memo, please email StatutoryAR@mass.gov.

Enc. Attachment 1 – FY25 Statutory Accounts Receivable Instructions

Cc: MMARS Liaisons
Payroll Directors
Security Officers
Internal Distribution



CTR Job Aid

Statutory Accounts Receivable

PUBLISHED: 7/15/2024

LAST UPDATED: 7/18/2025

Overview

This job aid provides details on how to:

- Enter Preliminary Statutory Accounts Receivable in Workiva
- Enter Final Statutory Accounts Receivable in Workiva

Before You Begin

The statutory receivable instructions provide guidance to departments on reporting receivables due from a governmental body that are related to goods and services provided on or before June 30 and where the revenue is received by the Commonwealth between July 1 and August 31. The preliminary estimate is due on August 1 and the final report is due on September 2. For assistance with the Statutory Receivable process please email StatutoryAR@mass.gov


DIRECTIONS for Preliminary (To be completed by August 1, 2025)

Step 1: Open Link to Workiva



FY25 Stat AR

Step 2: Select the Ledger Unit Workspace.

Select Destination


 Find organizations, workspaces, and classic accounts by name...


The Commonwealth of Massachusetts


	Ledger Unit Workspace Owner, Editor	1 hour ago
	The Commonwealth of Massachusetts Editor	20 hours ago

[Sign Out](#)


Step 3: Navigate to the FY25_Stat_AR spreadsheet.

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FY25_Stat_AR

Step 4: Select the Agency on the left side navigation (only agencies you have access to will be visible)


FY25_Stat_AR

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Step 5: Enter information

1. Preliminary Balance
2. Government Entity Sending Balance
3. Preliminary Comments
4. Preliminary Preparer Name
5. Preliminary Approver Name

A	B	C	D	E	F	G	H	I	J	K	L	M	N
fiscal year	fund	fund name	sub fund	sub fund name	revenue_c ategory	revenue_category_n ame	revenue_s ource	revenue source name	Preliminary Balance	Government Entity Sending Balance	Preliminary Comments	Preliminary Preparer Name	Preliminary Approver Name
2025	10	General Fund	0	SFUND IS ZERO	2	ASSESSMENTS	4801	ASSESSMENT-DISTRICT					
2025	10	General Fund	0	SFUND IS ZERO	4	DEPARTMENTAL	40	DEPARTMENT REV GAAP					
2025	10	General Fund	0	SFUND IS ZERO	7	OTHER REVENUE	70	GAAP OTHER REVENUE					
2025	10	General Fund	0	SFUND IS ZERO	7	OTHER REVENUE	6900	MISC					

DIRECTIONS for Final (To be completed by September 2, 2025)



Step 1: Open Link to Workiva

FY25 Stat AR

Step 2: Select the Ledger Unit Workspace.


Select Destination


The Commonwealth of Massachusetts


	Ledger Unit Workspace Owner, Editor	1 hour ago
	The Commonwealth of Massachusetts Editor	20 hours ago

[Sign Out](#)


Step 3: Navigate to the FY25_Stat_AR spreadsheet

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Step 4: Select the Agency on the left side navigation (only agencies you have access to will be visible)

FY25_Stat_AR

Filter
Reset

☒ Hide Restricted Sections

 **CTR**

Step 5: Enter information

1. Final Balance
2. Government Entity Sending Balance
3. Final Comments
4. Final Preparer Name
5. Final Approver Name

A	B	C	D	E	F	G	H	I
fiscal year	fund	fund name	sub fund	sub fund name	revenue_c ategory	revenue_category_n ame	revenue_s ource	revenue_source_name
2025	10	General Fund	0	SFUND IS ZERO	2	ASSESSMENTS	-801	ASSESSMENT-DISTRICT
2025	10	General Fund	0	SFUND IS ZERO	4	DEPARTMENTAL	40	DEPARTMENT REV GAAP
2025	10	General Fund	0	SFUND IS ZERO	7	OTHER REVENUE	70	GAAP OTHER REVENUE
2025	10	General Fund	0	SFUND IS ZERO	7	OTHER REVENUE	6900	MISC

For additional Questions

If you have questions about this Job Aid, [contact the CTR Solution Desk](#)