



To: Accounts Receivable and Accounts Payable Users
From: Robert Caldwell, Chief Financial Officer
Date: December 15, 2022
Subject: First Quarter Pay-In and Invoice Entry Procedures

Pay-Ins

To accurately determine accounts receivable at year-end it is necessary to indicate the year the revenue was earned (i.e. 2022 or 2023) when making a pay-in. **During the months of January, February and March 2023**, please put 2022 and 2023 receipts into separate batches. Indicate the year each receipt was earned in the **Deposit Number** field in the batch header. The year may also be entered in the batch **Deposit Number** field during the output release process. The Deposit Number field does not appear on the printed receipt. Each receipt **must** have an entry in the Deposit Number field for the first three months of the year.

If the receipt is for services performed or goods delivered in calendar year 2022, enter “2022” in the Deposit Number field. One of the most common examples of a 2022 receipt would be a grantor reimbursement to Franklin County for services performed in December 2022. If the receipt truly has been earned in 2023, enter “2023” in the Deposit Number field. If a receipt crosses years, use the most predominate year with an asterisk after it (i.e. “2022*”).

Invoice Entry

Invoices keyed in **during the months of January, February and March 2023** need to be identified as a current year or prior year liability using the current practice of categorizing the expense year utilizing the **Voucher Field**. Place the letter “X” at the end of the Voucher number to identify expenditures from the previous year and place the letter “V” at the end of the Voucher number to identify expenditures for the current year.

X = 2022

V = 2023

Invoices that have liabilities from both the prior year and the current year (i.e. 2022 and 2023) will need to be split and keyed into Enterprise ERP separately (similar to paying a single invoice with multiple purchase orders). Note that for materiality purposes, this applies to invoices **\$10,000 or greater**. You may use the attached worksheet “How to Divide an Invoice Between Two Years” to assist in calculating the amount owed for each year.

If you have any questions you may contact Royce Chesser at 614-525-7390, Michelle Milby at 614-525-7373, Matthew Jackson at 614-525-7345 or Robert Caldwell at 614-525-7520. Your cooperation is greatly appreciated.



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How to Divide an Invoice Between Two Years

Invoice <u>Amount</u>	Beginning Date <u>From</u>	Ending Date <u>To</u>	Total Number of <u>Days</u>
2,000.00	12/10/22	01/15/23	37
	DAYS in Prior Year	Prior Year <u>End Date</u>	Prior Year <u>%</u>
	21	12/31/22	56.8%

Prior Year <u>Expense</u>	Key as <u>X</u>
\$1,135.14	in Enterprise ERP

Current Year <u>Expense</u>	Key as <u>V</u>
\$864.86	in Enterprise ERP

Enter the Total Amount Due

Enter Start Date of Invoice

Enter End Date of Invoice

Enter Last Day of the Prior Fiscal Year

Questions should be directed to Michelle Milby @ 614-525-7373 or Royce Chesser @ 614-525-7390.

PROCEDURE FOR MANUALLY PREPARED PAY-INS

In the event that a computer-generated pay-in cannot be used, please follow these steps:

1. Using the attached form, hand-write the receipt filling in all areas. The Treasurer's cashier will assign a reference/batch number.
2. Make two copies of the completed form. (Three total – original for Treasurer, copy for Auditor and copy for agency)
3. To the original, attach a calculator tape verifying that the total written on the receipt matches the total of the items being paid in.
4. To the Auditor's copy, attach a second calculator tape verifying that the total written on the receipt matches the sum of the separate lines (org/obj/proj) listed on the cash receipt.
5. Take the pay-in (original and two copies) to the Treasurer's Office with the money to be deposited.
6. The Treasurer's cashier assigns the reference/batch number using this numbering sequence: Cashier 1 – 1001, 1002, 1003, 1004, etc.; Cashier 2 – 2001, 2002, 2003, 2004, etc.; Cashier 3 – 3001, 3002, 3003, 3004, etc. . The reference/batch number must appear on all copies.
7. The Treasurer's cashier verifies the amount being deposited matches the original pay-in. One copy of the pay-in is given to the person making the deposit; the copy with the second calculator tape is set aside for the Auditor's Office. The Treasurer's Office retains the original.
8. When the system comes back up, the Auditor's Office key-enters the pay-in.

Issued: 12/28/99
Effective: 12/28/99
Revised: 12/15/22

Date _____	Reference / Batch # _____	MANUAL CASH RECEIPT
Agency Name _____		
Phone Number _____		

CASH FUND #	ACCOUNT OBJ #
	101000

ORG #	OBJ #	PROJECT CODE	YEAR EARNED	DESCRIPTION	AMOUNT

TOTAL PAY-IN AMOUNT

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