



To: Accounts Receivable and Accounts Payable Users  
From: Robert Caldwell, Chief Financial Officer  
Date: December 2, 2025  
Subject: First Quarter Pay-In and Invoice Entry Procedures

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### **Pay-Ins**

To accurately determine accounts receivable at year-end it is necessary to indicate the year the revenue was earned (i.e. 2025 or 2026) when making a pay-in. **During the months of January, February and March 2026**, please put 2025 and 2026 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 2025, enter “2025” in the Deposit Number field. One of the most common examples of a 2025 receipt would be a grantor reimbursement to Franklin County for services performed in 2025. If the receipt truly has been earned in 2026, enter “2026” in the Deposit Number field. If a receipt crosses years, use the most predominate year with an asterisk after it (i.e. “2025\*”).

### **Invoice Entry**

Invoices keyed in **during the months of January, February and March 2026** 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 = Prior year 2025**

**V = Current year 2026**

Invoices that have liabilities from both the prior year and the current year (i.e. 2025 and 2026) 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 of **\$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 Michelle Milby at 614-525-7373, Matthew Jackson at 614-525-7345 or Robert Caldwell at 614-525-7520. Your cooperation is greatly appreciated.



**FRANKLIN COUNTY AUDITOR MICHAEL STINZIANO**

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