

Cash Receipt Modifications

-WHILE 13TH ACCTG PERIOD IS OPEN-

****Based on CAS Year End Memo ****

CR modifications involving **Revenues** and **BS Accounts** that reclassify deposits *from one fund to another fund* should be coded to the prior BFY budget. The accounting period should be left blank. However for CAFR purposes – **2 JVs** should also be *sent to the Comptroller's Office - Financial Reporting*.

See the following JV line entry examples:

- JV (#1) APRD = 13 XX BFY = blank
Old fund:
debit the accounting distribution from the CR
credit BS 2003 (Due to Other Funds – AT 02)
New fund:
debit BS 1203 (Due from Other Funds – AT 01)
credit accounting distribution from the CR
- JV (#2) APRD = blank BFY = XX (prior BFY)
Old fund:
debit BS 2003 (Due to Other Funds – AT 02)
credit the accounting distribution from the CR
New fund:
debit accounting distribution from the CR
credit BS 1203 (Due from Other Funds – AT 01)

CR modifications involving **Expenditures** that reclassify deposits *from one fund to another fund* should have two cash receipts entered – the **first cash receipt** should be a modification to the original CR - reducing the incorrect line followed by three new lines coded based on the information listed below.

NOTE: Look at OCRL table in AFNS to determine last CR line number used to determine new line numbers to utilize in this modification.

APRD = 13 XX BFY = blank

Old Fund:

First line = reflect the appropriate object and sub-object codes and have a 'D' in the increase/decrease column

Second line = BS 2003 (Due to Other Funds) with an 'I' in the increase/decrease column

New Fund:

Third line = BS 1203 (Due from Other Funds) with a 'D' in the increase/decrease column

Fourth line = reflect the appropriate object and sub-object codes with an 'I' in the increase/decrease column

*A second CR (zero dollar amount) is required with the accounting period and BFY blank with coding to the balance sheet accounts above reversed (NO CAFR JV required).

See the following page for the example of CR #1 and CR #2.

Cash Receipt Modifications

-WHILE 13TH ACCTG PERIOD IS OPEN-

*CR modifications involving **Expenditures** that reclassify deposits *from one fund to another fund**

EXAMPLE OF CR ENTRY # 1:

ACCOUNTING PERIOD = 13 XX

BFY = _____ (LEAVE BLANK)

<u>LINE</u>	<u>FUND</u>	<u>EXP OBJ</u>	<u>SUB OBJ</u>	<u>BALANCE SHEET</u>	<u>AMOUNT</u>	<u>I/D</u>
01	XXXX	XX00	XX		XX	D
02	XXXX			2003	XX	I
03	YYYY			1203	XX	D
04	YYYY	XX00	XX		XX	I
TOTAL DEPOSIT					0.00	

The **second cash receipt** should be keyed with a completely new CR number with **two lines** coded the following way:

Old Fund:

First line = BS 2003 (Due to Other Funds) with an 'D' in the increase/decrease column

New Fund:

Second line = BS 1203 (Due from Other Funds) with a 'I' in the increase/decrease column

*When possible, reference original prior year CR number in the 'description' field on the CR lines.

NOTE: Be sure to bring both Cash Receipts (#1 and #2) at the same time to Treasurer's Office for processing!

EXAMPLE OF CR ENTRY # 2:

ACCOUNTING PERIOD = _____ (LEAVE BLANK)

BFY = _____ (LEAVE BLANK)

<u>LINE</u>	<u>FUND</u>	<u>EXP OBJ</u>	<u>SUB OBJ</u>	<u>BALANCE SHEET</u>	<u>AMOUNT</u>	<u>I/D</u>
01	XXXX			2003	XX	D
02	YYYY			1203	XX	I
TOTAL DEPOSIT					0.00	

All other CR modifications should be coded with '13 XX' in the accounting period with BFY left blank. All modifications coded to the 13th accounting period must have a TOTAL DEPOSIT amount of \$0.00 and the modification **MUST NOT** change CASH (in total) in a Fund! For CR modifications referencing a Revenue Source code, the offsetting entry should be for the Prior Period Adjustment Revenue Source code (0875). For CR modifications referencing an Object/Sub-Object, the offsetting entry should use Sub-Object 75 (Prior Period Adjustment) for the Object code (example 0900 75).

REFUND OF PRIOR YEAR EXPENDITURES

****Disbursed in Prior Year****

-WHILE 13TH ACCTG PERIOD IS OPEN-

A refund of prior year expenditures may be deposited as a refund against disbursements while the 13th accounting period is open using **2 Cash Receipts**.

Cash Receipt #1:

A zero dollar CR should be coded with APRD = 13 XX with two lines with BFY = blank

Line 01 = BS 1200 (Accounts Receivable) or BS 1205 (Due from Other Governments) with a 'D' in the increase/decrease column. *If the refund is coming from another State agency operating outside the State Treasury then use BS 1203 (Due from Other Funds).

Line 02 = reflect appropriate object and sub-object and have an 'I' in the increase/decrease column.

**Both lines should be for the amount of the refund. When possible, reference Payment Voucher number that made the disbursement in the 'description' field on the CR lines.

EXAMPLE OF CR ENTRY # 1:

ACCOUNTING PERIOD = 13 XX

BFY = _____ (LEAVE BLANK)

<u>LINE</u>	<u>EXP OBJ</u>	<u>SUB OBJ</u>	<u>BALANCE SHEET</u>	<u>AMOUNT</u>	<u>I/D</u>
01			1200	XX	D
02	XX00	XX		XX	I
TOTAL DEPOSIT				0.00	

Cash Receipt #2:

A one line CR should be coded to BS 1200 or 1203 or 1205 in the amount of the refund with an 'I' in the increase/decrease column along with the APRD and BFY left blank. When possible, reference Payment Voucher number that made the disbursement in the 'description' field on the CR line.

NOTE: After the 13th accounting period has closed, these prior year refunds should be coded to **RSRC 0684** (Prior Year Refunds). The accounting period and the BFY should be left blank.

EXAMPLE OF CR ENTRY # 2:

ACCOUNTING PERIOD = _____ (LEAVE BLANK)

BFY = _____ (LEAVE BLANK)

<u>LINE</u>	<u>FUND</u>	<u>AGENCY</u>	<u>BALANCE SHEET</u>	<u>AMOUNT</u>	<u>I/D</u>
01			1200	XX	I

