



## **UAN User Notes January 2, 2015**

### **Annual Financial Data Reporting System (AFDRS):**

On Step 4F of the Year End Procedures UAN clients can select to edit or manually enter their AFDR data as opposed to having UAN enter the data for them. UAN has been informed that the online AFDRS system to update or enter data is currently not available. You can still proceed with submitting your annual financial information with the AFDRS system being unavailable and UAN will upload your data when it is. For clients who elect to complete their AFDRS online or elect to edit their AFDRS online (as detailed within the 2014 Year End Procedures on page 13), you can still proceed with completing your year end, and will be able to fill out or amend their AFDRS information at a later time. UAN will notify all clients when we are informed that the AFDRS web site is available.

### **Full Tax Rate Per \$1000 of Assessed Valuation:**

AFDRS requires a value for the 'Full Tax Rate Per \$1000 of Assessed Valuation'. This will be entered as part of the 'Demographics & Debt' (as detailed within the 2014 Year End Procedures on page 14). The rate entered into the file must be entered to the nearest whole number.

### **GASB 68:**

During the Year End Update we stated that a draft MD&A and Note Disclosure template would be made available for GASB 68. Entities are not required to make a pension liability disclosure if their fiscal year begins prior to June 15, 2014 therefore there will be no draft GASB 68 MD&A or note disclosure template provided at this time. The template will be available with next year's (2015) annual financial information filing. Information about GASB 68 is available on the Auditor of State website at:

<https://ohioauditor.gov/news/blogarticles/details/29> .